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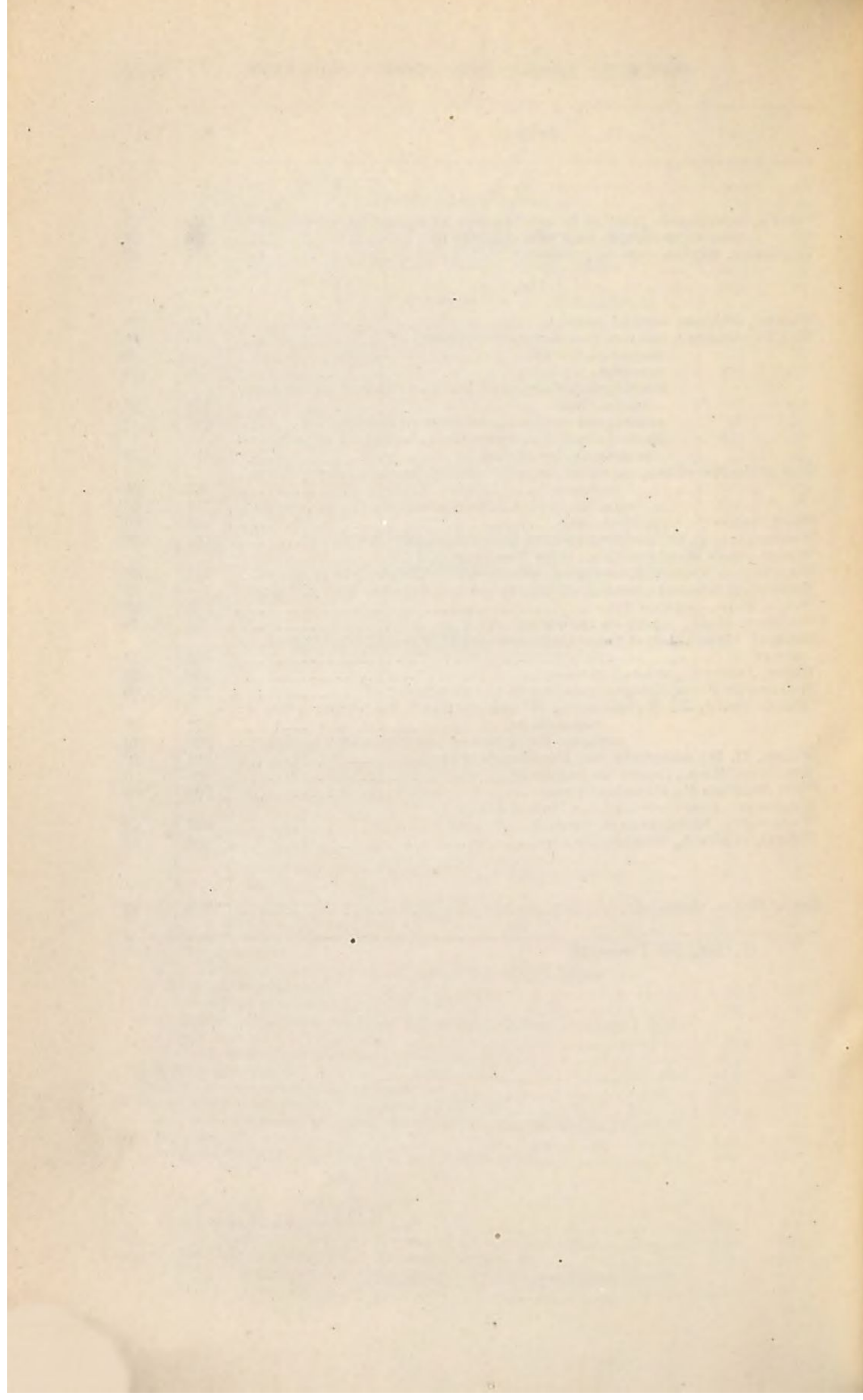


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50TH CONGRESS, } HOUSE OF REPRESENTATIVES. } Ex. Doc.  
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# ANNUAL REPORT

OF THE

## SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES.

FOR

THE YEAR 1887.



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1887.



**TREASURY DEPARTMENT,**

**Document No. 1028, 3d ed.**

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# REPORT.

TREASURY DEPARTMENT,  
Washington, D. C., December 5, 1887.

SIR: I have the honor to submit the following report:

## RECEIPTS AND EXPENDITURES.

*Fiscal year 1887.*

The ordinary revenues of the Government from all sources for the fiscal year ended June 30, 1887, were:

|                                                              |                    |
|--------------------------------------------------------------|--------------------|
| From customs.....                                            | \$217, 286, 893 13 |
| From internal revenue.....                                   | 118, 823, 391 22   |
| From sales of public lands.....                              | 9, 254, 286 42     |
| From profits on coinage, bullion deposits, and assays.....   | 8, 929, 252 83     |
| From tax on national banks.....                              | 2, 385, 851 18     |
| From fees—consular, letters patent, and land.....            | 3, 301, 647 16     |
| From customs fees, fines, penalties, &c.....                 | 1, 053, 037 86     |
| From sales of Indian lands.....                              | 1, 479, 028 81     |
| From Soldiers' Home, permanent fund.....                     | 1, 226, 259 47     |
| From sinking-fund for Pacific railways.....                  | 1, 364, 435 87     |
| From repayment of interest by Pacific railways.....          | 914, 793 13        |
| From sales of old public buildings.....                      | 624, 882 20        |
| From sales of Government property.....                       | 262, 832 32        |
| From immigrant-fund.....                                     | 258, 402 50        |
| From tax on seal-skins.....                                  | 317, 452 75        |
| From deposits by individuals for surveying public lands..... | 94, 289 76         |
| From revenues of the District of Columbia.....               | 2, 367, 869 01     |
| From miscellaneous sources.....                              | 1, 458, 672 04     |
| Total ordinary receipts.....                                 | 371, 403, 277 66   |

The ordinary expenditures for the same period were:

|                                                                                                           |                   |
|-----------------------------------------------------------------------------------------------------------|-------------------|
| For civil expenses.....                                                                                   | \$22, 072, 436 27 |
| For foreign intercourse.....                                                                              | 7, 104, 490 47    |
| For Indian service.....                                                                                   | 6, 194, 522 69    |
| For pensions.....                                                                                         | 75, 029, 101 79   |
| For the military establishment, including rivers and harbors and arsenals.....                            | 38, 561, 025 85   |
| For the naval establishment, including vessels, machinery, and improvements at navy-yards.....            | 15, 141, 126 80   |
| For miscellaneous expenditures, including public buildings, light-houses, and collecting the revenue..... | 52, 002, 647 46   |
| For expenditures on account of the District of Columbia.....                                              | 4, 085, 251 39    |
| For interest on the public debt.....                                                                      | 47, 741, 577 25   |
| For the sinking-fund.....                                                                                 | 47, 903, 248 15   |
| Total ordinary expenditures.....                                                                          | 315, 835, 428 12  |
| Leaving a surplus of.....                                                                                 | \$55, 567, 849 54 |
| Which, with an amount drawn from the cash balance in the Treasury of.....                                 | 24, 455, 720 46   |
| Making.....                                                                                               | 80, 023, 570 00   |



## XXII REPORT OF THE SECRETARY OF THE TREASURY.

Was applied to the redemption—

|                                           |                      |
|-------------------------------------------|----------------------|
| Of the loan of 1882.....                  | \$79,864,100 00      |
| Of the funded loan of 1881.....           | 54,800 00            |
| Of the loan of July and August, 1861..... | 34,650 00            |
| Of the ten-forty loan of 1864.....        | 12,350 00            |
| Of consols of 1865 .....                  | 14,550 00            |
| Of consols of 1867.....                   | 34,400 00            |
| Of consols of 1868.....                   | 650 00               |
| Of the five-twenty loan of 1862.....      | 1,650 00             |
| Of the loan of 1863.....                  | 350 00               |
| Of Oregon war debt.....                   | 100 00               |
| Of the five-twenty loan of 1864.....      | 150 00               |
| Of compound-interest and other notes..... | 5,820 00             |
|                                           | <u>80,023,570 00</u> |

As compared with the fiscal year 1886, the receipts for 1887 have increased \$34,963,550.60, as follows:

| Source.                                          | Increase.       | Decrease.    | Net increase.   |
|--------------------------------------------------|-----------------|--------------|-----------------|
| Customs.....                                     | \$24,381,869 69 |              |                 |
| Internal revenue .....                           | 2,017,454 74    |              |                 |
| Sales of public lands .....                      | 3,623,287 08    |              |                 |
| Profits on coinage, assays, &c.....              | 3,024,633 57    |              |                 |
| Soldiers' Home, permanent fund.....              | 980,822 49      |              |                 |
| Sales of old public buildings .....              | 272,525 07      |              |                 |
| Interest repaid by Pacific railways.....         | 235,603 70      |              |                 |
| Sinking-fund for Pacific railways.....           | 266,530 40      |              |                 |
| Reimbursement for non-paying Indian stocks.      | 154,426 98      |              |                 |
| Reimbursement for cost of Indian reservations    | 232,941 86      |              |                 |
| Material sold to southern railroads in 1865..... | 95,000 00       |              |                 |
| Consular fees .....                              | 77,336 67       |              |                 |
| Immigrant fund .....                             | 76,855 50       |              |                 |
| Customs fines, penalties, &c.....                | 31,361 83       |              |                 |
| Sales of ordnance material.....                  | 28,817 30       |              |                 |
| Custom-house fees.....                           | 16,880 64       |              |                 |
| Revenues of the District of Columbia .....       | 221,229 57      |              |                 |
| Miscellaneous items.....                         | 83,691 40       |              |                 |
| Tax on national banks.....                       |                 | \$307,861 69 |                 |
| Registers and receivers' fees.....               |                 | 131,347 10   |                 |
| Steamboat-fees .....                             |                 | 99,786 19    |                 |
| Deposits for surveying public lands.....         |                 | 98,445 87    |                 |
| Sales of Indian lands .....                      |                 | 97,429 25    |                 |
| Shipping-fees .....                              |                 | 54,578 00    |                 |
| Sales of condemned vessels.....                  |                 | 40,357 19    |                 |
| Fees on letters-patent.....                      |                 | 27,912 60    |                 |
|                                                  | 35,821,268 49   | 857,717 89   | \$34,963,550 60 |

There was an increase of \$25,449,041.47 in the expenditures, as follows:

|                                   | Increase.       | Decrease.      | Net increase.   |
|-----------------------------------|-----------------|----------------|-----------------|
| Civil and miscellaneous .....     | \$11,097,895 74 |                |                 |
| War Department .....              | 4,236,873 11    |                |                 |
| Navy Department .....             | 1,233,239 06    |                |                 |
| Interior Department—Indians ..... | 95,364 52       |                |                 |
| Interior Department—Pensions..... | 11,624,237 76   |                |                 |
| Interest on the public debt.....  |                 | \$2,838,568 72 |                 |
|                                   | 28,287,610 19   | 2,838,568 72   | \$25,449,041 47 |



*Fiscal year 1888.*

For the present fiscal year the revenues, actual and estimated, are as follows :

| Source.                                         | Quarter ended<br>September 30,<br>1887. | Remaining<br>three-fourths<br>of the year. | Total.           |
|-------------------------------------------------|-----------------------------------------|--------------------------------------------|------------------|
|                                                 | Actual.                                 | Estimated.                                 |                  |
| Customs .....                                   | \$62,588,115 92                         | \$165,411,884 08                           | \$228,000,000 00 |
| Internal revenue .....                          | 31,422,039 49                           | 88,577,960 51                              | 120,000,000 00   |
| Sales of public lands.....                      | 2,620,890 23                            | 7,379,109 77                               | 10,000,000 00    |
| Tax on national banks.....                      | 912,411 69                              | 1,087,588 31                               | 2,000,000 00     |
| Interest and sinking-fund, Pacific railways.... | 446,090 81                              | 1,553,909 19                               | 2,000,000 00     |
| Customs fees, fines, penalties, &c .....        | 273,201 10                              | 876,798 90                                 | 1,150,000 00     |
| Fees—consular, letters-patent, and lands.....   | 1,007,660 36                            | 2,492,339 64                               | 3,500,000 00     |
| Sales of Government property.....               | 84,926 87                               | 215,073 13                                 | 300,000 00       |
| Profits on coinage, assays, &c.....             | 1,113,855 90                            | 7,886,144 10                               | 9,000,000 00     |
| Deposits for surveying public lands.....        | 40,450 32                               | 109,549 68                                 | 150,000 00       |
| Revenues of the District of Columbia.....       | 356,400 11                              | 2,043,599 89                               | 2,400,000 00     |
| Miscellaneous sources.....                      | 1,462,355 02                            | 3,037,644 98                               | 4,500,000 00     |
| Total receipts.....                             | 102,328,397 82                          | 280,671,602 18                             | 383,000,000 00   |

The expenditures for the same period, actual and estimated, are as follows :

| Object.                                                                                                             | Quarter ended<br>September 30,<br>1887. | Remaining<br>three-fourths<br>of the year. | Total.          |
|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------|-----------------|
|                                                                                                                     | Actual.                                 | Estimated.                                 |                 |
| Civil and miscellaneous expenses, including<br>public buildings, light-houses, and collect-<br>ing the revenue..... | \$17,286,572 63                         | \$62,713,427 37                            | \$80,000,000 00 |
| Indians .....                                                                                                       | 1,913,585 65                            | 4,336,414 35                               | 6,250,000 00    |
| Pensions.....                                                                                                       | 29,156,382 17                           | 50,843,617 83                              | 80,000,000 00   |
| Military establishment, including fortifica-<br>tions, river and harbor improvements, and<br>arsenals .....         | 12,368,225 87                           | 26,631,774 13                              | 39,000,000 00   |
| Naval establishment, including vessels and<br>machinery, and improvements at navy-<br>yards.....                    | 3,735,240 89                            | 12,264,759 11                              | 16,000,000 00   |
| Expenditures for District of Columbia.....                                                                          | 1,474,685 28                            | 2,775,314 72                               | 4,250,000 00    |
| Interest on the public debt.....                                                                                    | 12,162,181 68                           | 32,337,818 32                              | 44,500,000 00   |
| Sinking-fund, including premium.....                                                                                | 43,024,277 84                           | 3,793,507 64                               | 46,817,785 48   |
| Total expenditures .....                                                                                            | 121,121,152 01                          | 195,696,633 47                             | 316,817,785 48  |

Total receipts, actual and estimated..... \$383,000,000 00

Total expenditures, including sinking-fund..... 316,817,785 48

Estimated surplus..... 66,182,214 52

*Fiscal year 1889.*

The revenues of the fiscal year ending June 30, 1889, are thus esti-  
mated upon the basis of existing laws :

|                                                       |                  |
|-------------------------------------------------------|------------------|
| From customs.....                                     | \$228,000,000 00 |
| From internal revenue.....                            | 120,000,000 00   |
| From sales of public lands.....                       | 10,000,000 00    |
| From tax on national banks.....                       | 2,000,000 00     |
| From interest and sinking-fund, Pacific Railways..... | 2,000,000 00     |
| From customs fees, fines, penalties, &c.....          | 1,150,000 00     |
| From fees—consular, letters-patent, and lands.....    | 3,500,000 00     |
| From sales of Government property.....                | 300,000 00       |



## XXIV REPORT OF THE SECRETARY OF THE TREASURY.

|                                                |                       |
|------------------------------------------------|-----------------------|
| From profits on coinage, assays, &c.....       | \$9,000,000 00        |
| From deposits for surveying public lands.....  | 150,000 00            |
| From revenues of the District of Columbia..... | 2,400,000 00          |
| From miscellaneous sources.....                | 4,500,000 00          |
| Total estimated ordinary receipts.....         | <u>383,000,000 00</u> |

The estimates of expenditures for the same period, received from the several Executive Departments and offices, are as follows:

|                                                           |                        |
|-----------------------------------------------------------|------------------------|
| Legislative.....                                          | \$3,272,110 85         |
| Executive.....                                            | 18,852,734 95          |
| Judicial.....                                             | 422,200 00             |
| Foreign intercourse.....                                  | 1,947,865 00           |
| Military establishment..                                  | 25,692,574 54          |
| Naval establishment.....                                  | 21,348,032 57          |
| Indian affairs.....                                       | 5,488,697 66           |
| Pensions.....                                             | 76,312,400 00          |
| Public Works—                                             |                        |
| Legislative.....                                          | \$4,000 00             |
| State Department.....                                     | 6,000 00               |
| Treasury Department.....                                  | 5,074,446 00           |
| War Department.....                                       | 22,381,151 20          |
| Navy Department.....                                      | 1,655,591 56           |
| Interior Department.....                                  | 915,798 90             |
| Department of Justice.....                                | 44,996 00              |
|                                                           | <u>30,081,983 66</u>   |
| Postal service.....                                       | 1,403,499 42           |
| Miscellaneous.....                                        | 20,802,193 36          |
| District of Columbia.....                                 | 5,265,702 35           |
| Permanent annual appropriations—                          |                        |
| Interest on the public debt.....                          | \$42,500,000 00        |
| Sinking-fund.....                                         | 47,844,158 90          |
| Refunding—customs, internal revenue, lands, &c..          | 11,943,000 00          |
| Collecting revenue from customs.....                      | 5,500,000 00           |
| Miscellaneous.....                                        | 7,853,640 00           |
|                                                           | <u>115,640,798 90</u>  |
| Total estimated expenditures, including sinking-fund..... | <u>326,530,793 26</u>  |
| Or an estimated surplus of.....                           | <u>\$53,469,206 74</u> |

Excluding the sinking-fund, the estimated expenditures will be \$278,686,634.36, showing a surplus of \$104,313,365.64.

### SINKING-FUND.

The act of February 25, 1862, (R. S., 3688, 3689,) requires one per centum of the entire debt of the United States to be annually set apart as a sinking-fund, and applied to the purchase or payment of the public debt, in such manner as the Secretary of the Treasury may from time to time direct, together with a sum equal to the interest on all bonds so redeemed; and the act of April 17, 1876, (19 Stat., 33,) provides that fractional currency redeemed by the Treasury shall also form a part of the sinking-fund.

The requirements of the fund for the fiscal year ended June 30, 1887, including a balance of \$1,597,407.23 from the previous fiscal year, were



fully met by the redemption of bonds, interest notes, and fractional currency, to the extent of \$47,903,248.15. The requirements for the current fiscal year, which are estimated at \$46,817,785.48, have been almost wholly provided for to November 1, 1887, by the redemption of fractional currency and three per cent. bonds and by the purchase of four and four-and-one-half per cent. bonds, amounting, in all, to \$46,564,821.80, or within \$252,963.68 of the estimated requirement for the year.

#### SURPLUS REVENUE.

Taxation and currency reform were the questions which my distinguished predecessor deemed to be of most pressing importance, and to them he devoted a large part of the two annual reports which he made to the Congress. In those reports he stated his honest convictions with a vigor and boldness which, together with the ability and fairness that he showed in the general management of this Department, have given him a high place among statesmen and financiers. The same subjects are still the most important of all those to which it is my duty to call your attention, and it is not necessary to do otherwise than follow the general lines laid down by him in treating them. Circumstances have heightened the immediate urgency of taxation reform as affecting the surplus revenues of the Government. The urgency is so great that the question of surplus revenues demands the earnest attention of both the legislative and executive branches of the Government. By surplus revenue is meant the money which annually remains in the Treasury of the United States after the officers of this Department have collected the taxes laid on the people by the laws of Congress and have paid all the expenses and obligations of the Government except principal of the interest-bearing debt.

Each year for twenty-two years there has been such a surplus—the least, \$2,344,882.30, in 1874; the greatest, \$145,543,810.71, in 1882. The total of this surplus for the twenty-two years ended June 30, 1887, was \$1,491,845,953.12. It was \$103,471,097.69 during the last fiscal year, which was only about a million of dollars less than the greatest annual surplus (that of 1884) since the reduction of taxation in 1883, although the ordinary expenditures, exclusive of interest on the public debt, were \$30,642,736.87 greater in 1887 than in 1884. During the present fiscal year ending June 30, 1888, the surplus taxation will amount to \$113,000,000.

What shall be done with this surplus revenue? It comes into the Treasury in the form of gold coin, silver coin, gold certificates, silver certificates, and United States notes. The Government provides, at



large annual cost, mints and a Bureau of Engraving and Printing to coin and print these various forms of money and representatives of money, that there may be a sufficient circulating medium in the hands of our people to enable them to conveniently exchange the products of their labor among themselves and with the peoples of the world. If we take into the Treasury large amounts of these circulating media in excess of what we pay out, there will soon not be money enough in the hands of the people for the purposes of business; serious derangement and disaster must follow, and a portion of labor must cease until the very evils which this wrong condition creates shall have worked a temporary cure by so diminishing the consumption of food, clothing, fuel, and luxuries, by the taxation of which the revenues of the Government are raised, that taxes do not exceed the expenditures of Government. This evil and this cure every one wishes to avoid. There are various expedients by which this may be done.

1st. The purchase of the interest-bearing debt of the Government.

2d. Larger expenditures by Government for other purposes than the purchase of bonds, so that they shall each year equal the taxation of that year.

3d. Reduction of the revenue from taxation to the amount actually required to meet necessary expenses.

All of these expedients have in common the one merit of preventing the derangement to business which must follow hoarding or locking up in the Treasury the circulating media of the people.

#### *Purchase of Bonds.*

The first, the purchase of bonds, has the further merit that the interest ceases upon all bonds purchased by the Government; but, on the other hand, the use in business of the money which is devoted to the purchase of bonds is worth something to the people from whom it is taken by taxation, and if the value of this use of money in business is greater than the amount of money which is saved by the cancellation of the Government bonds, then the people have lost by the transaction, the measure of loss being the difference between the worth of the use of the money to them and the interest saved on the bonds cancelled; for example, no calculation being made of compound interest, the purchase at par of a \$1,000 4 per cent. bond twenty years before it is due saves to the people \$800 in interest upon that bond; but if the money had not been taken from the people, and if in their business it would have been worth 5 per cent. annually for the twenty years, then the total value of the use of the \$1,000 to them would have been \$1,000,



and there would have been a loss of \$200 in consequence of this surplus of taxation; but 4 per cent. bonds cannot be bought at par, and hence the calculation must always be made upon the basis of a far less saving in interest than 4 per cent. per annum by the purchase of the bond, while the average annual value of money to the whole people may safely be put at not less than 5 per cent.

The Government has purchased some bonds during the present fiscal year for the sinking-fund, and has been obliged to pay such a price for them that the annual saving in interest upon the purchases is only about two and one-half per centum. The price of the same classes of bonds has advanced since those purchases, so that the annual saving in interest would be less if purchases were made now. Should the Government attempt to spend all of its present surplus revenues in the purchase of bonds, the price would go much higher. Indeed, it is doubtful if enough bonds could be bought to expend all the surplus revenues at a price which would result in any considerable saving in interest to the Government. So that it does not seem wise to continue taxation beyond the ordinary needs of Government, and then resort to the buying of bonds for the mere purpose of redistributing the circulating media among the people. I am not, however, at present disposed to recommend the repeal of the sinking-fund requirements of the present laws. It is probable that the command of these laws can only be obeyed at heavy cost, but nevertheless it is better and more wholesome that the country should each year continue to devote such sum as they require to the extinguishment of so much of the interest-bearing debt as can be purchased therewith. At least the experiment should be faithfully tried until it is demonstrated to be a failure.

The Government has not paid a premium in gold for its bonds for any purpose but the sinking-fund since the enactment of the law creating it, and it has done that but three times—in 1880, when it paid a premium in gold of \$2,795,320.42; in 1881, a premium of \$1,061,248.78, and again in the present fiscal year, when it has paid a premium of \$2,852,015.88.

With these exceptions, the Government has been in a position where it could purchase or call its bonds at par or less, and has consequently been enabled to apply almost the whole of the vast surplus revenue of the past twenty-two years to the retirement of its interest-bearing debt upon fairly good terms; it is not probable that it can do this as to any considerable portion of the remaining debt.

The sinking fund requirements of the last fiscal year were \$47,903,248.15, which, deducted from the surplus revenue, viz., \$103,471,097.69, left \$55,567,849.54 uncalled for by any law; this money, to-



gether with a further sum from accumulations of former years, was devoted to the retirement of the 3 per cent. bonds, so that, in all, \$79,864, - 100 of 3 per cent. bonds were retired during that year in addition to those carried to the sinking-fund, making a grand total of \$127,612,850 3 per cents. retired in 1887.

All of the 3 per cent. bonds have been cancelled. The sinking-fund requirements of the fiscal year ending June 30, 1888, have already been met, and now there is no way, under existing laws, to put out again among the people the surplus money which comes into the Treasury, except it be that a clause in an appropriation act of 1881 authorizes the Secretary of the Treasury to purchase bonds in the market at such price and in such amounts as he may think best; a power which unnecessarily ought not to be given to, and a responsibility which ought not to be put upon, any officer of Government.

I do not mention deposits in national-bank depositories as a means of keeping the circulating media available for business purposes, for that resource at best is very limited under present laws, and ought not to be used except in exceptional circumstances such as have existed of late and because there is no better thing to do.

There is in the Treasury of available funds at this date, December 1, 1887, after every possible obligation has been provided for, the sum of \$55,258,701.19, which every day grows larger. A careful estimate shows that this sum will be increased to \$140,000,000 at the end of this fiscal year under the operation of the present tax and appropriation laws.

Unselfish statesmanship must now be invoked to save the people from the dangers which the new conditions threaten.

#### *Unnecessary Expenditure.*

I cannot believe that it will adopt the second expedient, viz., the enlargement of Government expenses simply to expend money raised by taxation, when the public weal does not otherwise call for the expenditure. Every dollar taken by taxation from the man who has it employed in a business which the natural wants of the community call for, and carried into the Treasury, even if at once paid out again to satisfy obligations created by law in excess of the healthy needs of government, is a dollar used to misemploy labor and to impoverish the people, and as a sure consequence to impose in the end the burden of the excessive taxation upon the labor of the country.

We can easily comprehend the case if we consider a community of say one hundred men. If ten of the number of this community are



employed in the construction of fortifications or of public buildings, it is evident that the other ninety must expend a portion of the fruits of their labor in the support of the ten ; to do this they must either work more hours and days in the year than they otherwise would do, or they must deprive themselves of certain comforts and savings. The same relations of labor in general to labor employed by government obtain in our great community of sixty millions of people, although numbers and the complex nature of society make it less easy to connect financial and labor troubles with the causes thereof.

I have used as illustrations fortifications and public buildings, not because the Government should not build fortifications to such extent as will give the country ample protection against invasion and enable it at all times to maintain its dignity, or because it should not build public buildings of such size and numbers as are needed for the convenient and fitting transaction of public business, but to show that even the most meritorious expenditures of government are seldom anything but an unproductive burden upon the whole body of labor, and that consequently taxation beyond the absolute needs of government is an injury to the people of the country, no matter for what purposes the proceeds of taxation are expended.

Both bond buying, except for sinking-fund purposes, and governmental expenditure in excess of the needs of government should be rejected.

#### *Reduction of Revenue.*

Reduction of the revenue from taxation is the only fit remedy for the evils which threaten the country. This may be accomplished in various ways.

#### *Increased Duties.*

One which has been proposed is to compel a decrease of importation, and consequently a decrease of revenue from customs, by largely increasing the rates of duties. This plan could be made to reduce the customs revenue, but it would increase the people's taxation far more than it would decrease the revenues, and should not be adopted.

#### *Internal-Revenue Taxation.*

Another way is to reduce or abolish internal-revenue taxation. In favor of this is the fact that in a small part of the Southern States the internal tax on liquors and tobacco is thought to be oppressive, and is odious to the people of those regions ; and the further fact that by its reduction the expenses of its collection might be somewhat reduced—by its total abolition they might be done away with altogether. These expenses, as shown by the complete and interesting report of the Com-



missioner of Internal Revenue, which is commended to your careful attention, amounted during the last fiscal year to \$4,065,148.87, being three and forty-hundredths per centum of the amount collected. The cost of the collection of the revenue from customs for the same year was \$6,830,296.16, being three and twelve-hundredths per centum of the amount collected.

The chief cause for the prejudice against this tax seems to be that as there was no such tax before the war for the Union, it is looked upon as a remainder of the measures adopted to raise money to carry on the war, and which ought not to be continued in time of peace, and as interfering in some way with the natural rights of mankind to grow grain and tobacco and manufacture therefrom spirits, cigars, snuff, and the various forms of merchantable tobacco. Of course taxation of whiskey and tobacco trespasses no more upon the natural rights of man than does the taxation of his clothing, of his bedding, of every implement which he uses in the cultivation of his grain and tobacco, and in the distillation or manufacture of the same. The burden of the one tax is direct, known, fixed; the whole of it goes into the Government's Treasury; the burden of the other is indirect and unknown, and only a portion of it comes into the Treasury. It reaches the farmer or distiller increased by the profit upon itself, which every merchant must take as the clothing or tools pass through his hands on their journey to them from the foreign or domestic manufacturer. Taxation there must be. The choice is between kinds of taxation; each man can decide for himself, if he will examine the subject free from prejudice, which is the least burdensome for him, for his family, and for his neighbors, and which is in the end better for his whole country. That internal taxation of spirits and tobacco began during the war is not a reason why it should be done away with now, if it be in itself wise. So the fact that the rates of customs taxation were raised during the same war far higher than ever before in our history and have been continued until now, ought not to determine the manner of their treatment; this should rather depend upon what is just and expedient at the present time. Neither passion, prejudice, nor sentimentality should have place in the consideration of questions of taxation.

As to the expense of collecting the internal revenue, I suggest that an amalgamation of the customs and internal-revenue systems is entirely feasible, and that thereby a large number of offices might be abolished, and that the expense of the whole system might be made not to exceed that of an efficient enforcement of the customs laws. I earnestly commend this suggestion to the careful consideration of the Congress. Is it the part of statesmanship to give up a revenue so



easily collected, to unaccustom our people to its payment and to do away with all machinery for its collection, when, unless we are more favored than the other nations of the world, there will come a day when it will all be needed? If the methods provided by law for the collection of this tax are needlessly severe, amend the law; certainly they are no more severe than those for the collection of the customs tax.

To do away with the whole revenue from internal taxes at present would so diminish the revenues that it would be necessary either to lay duties on articles of importation now free, such as tea and coffee, or to suspend the sinking-fund requirement and also materially diminish other expenses of government.

But it is not well either to abolish or reduce internal-revenue taxation; it is a tax upon whiskey, beer, and tobacco, things which are in very small measure necessary to the health or happiness of mankind; if they are necessary to any unfortunate man, they are far less necessary even to him than are a thousand other articles which the Government taxes. This tax is the least burdensome, the least unjust of all the taxes which government lays or can lay upon the people; each man has a choice to pay much, little, or none of it, as he chooses to use much, little, or no spirits, beer, or tobacco; it should not be abolished, nor should it be reduced if, with due regard to the existing conditions of labor and capital, sufficient reduction can be made in the taxation of articles which are of necessity in the daily use of all the people.

#### *Less Customs Taxation.*

And now there is left only the revenue from customs taxation to be considered. Here is where the reduction should be made, and while reducing, advantage should be taken of the opportunity to reform the abuses and inequalities of the tariff laws. Add to the free-list as many articles as possible. Reduce duties upon every dutiable article to the lowest point possible; but in ascertaining these possibilities the present situation of labor and business must always be kept in mind.

One argument urged in favor of the continuance of the present highly protective tariff would, if admitted to be true, establish the claim that the majority of the labor and people of this country have made a compact with the minority that the majority will pay the minority more for certain articles, to be made by the latter, than the price at which the people of other countries are willing to sell the same; that the evidence of this is found in our tariff laws which have kept duties at a highly protective rate since early in the war, and in the continued existence of those laws for so long a time; and that under these conditions many laboring-men have become so employed in certain industries that it might be difficult for them at once to get other work.



While not admitting that labor elsewhere can injure labor as a whole in this country by giving it clothing and tools at less cost than it can make them here for itself, no more than the sun, the winds, the waters, and, indeed, all of the forces of nature injure the labor of the world because they do for mankind far more of man's work than he does himself, yet it must be admitted that the cheaper labor of other countries might now injure a portion of the labor of this country if the articles made by the former were admitted here upon terms which would enable our people to buy them for the prices at which they are sold in the other countries. If this obligation, which it is claimed that labor as a whole has assumed toward labor engaged in particular industries in this country, does exist, it should be sacredly kept, however unwise and ill-considered we may believe its assumption to have been; and whether the existence of this obligation is admitted or not, the fact of this present employment of a portion of the laborers of the country should always be in mind when making changes in the tariff, to the end that their interests may not suffer thereby.

Under the encouragement offered by the tariff laws, large sums of money have been invested in manufacturing enterprises, and the capital thus invested must also be remembered, for it is important to the country that it should receive reasonable reward, and its power to pay fair wages to the labor which it employs depends upon its own prosperity. But it must also be borne in mind that it was no part of the alleged compact, nor should it be claimed on any other ground, that the labor engaged in the tariff-protected industries should be rewarded beyond the general labor of the country, due allowance being made for skill and experience, or that the capital invested in them should return vast fortunes to its owners.

The country was promised the benefit of whatever competition might naturally arise among the manufacturers when they should be once established, and to this it has a right. The tariff laws are the country's laws; they do not belong to any section or to any class; their amendment should be approached in a spirit of justice, and with full consideration of all of the obligations which exist between sections of the country toward each other, and of those engaged in one pursuit toward those engaged in other pursuits, but it should also be approached with courage, and with a determination to dispose of this business in the same way that other business is disposed of, and with full regard to the rights and equities, as well as the interests of all concerned. After paying due regard to all these equities, after providing for due observance of every obligation, it will be found that great reductions



can be made in tariff taxation. So many compensations will be thereby given to this and that industry that most of them will find themselves in fully as good a state as now, many of them in a much better state. Patient labor, coupled with a firm determination to lay aside every consideration save the lasting good of the whole country, will enable the Congress to accomplish its task with honor.

*Surplus in the Treasury.*

After the question of the annual surplus revenues is disposed of, there still remains the surplus money which is in the Treasury to be considered. This surplus amounted, on the first day of December, to \$55,258,701.19, and will probably amount to about \$140,000,000 on the 30th day of June next. One use which can be made of this money is to diminish taxation to such an extent that the annual revenues will be less for some years to come than the appropriations; thus the accumulated surplus would be used for ordinary expenses and the people would gain the greatest possible good from it. Doubtless by the time this money was spent in pursuance of this plan, the revenues would have so increased as to be equal to proper annual expenses. Experience teaches that this would probably be the case. In the mean time a portion of this money could lie in banks, where it would be available for the business of the country, and, as upon withdrawal from them it would be at once returned to the channels of business through Government payments, no shock would be caused by such withdrawal. As this is the best use to make of this money, I advise it. If, however, it is thought better to attempt to buy bonds with it, specific authority should be given to the Secretary of the Treasury to do so.

CUSTOMS ADMINISTRATION.

The difficulties in the collection of duties so forcibly pointed out by my predecessor in his annual reports and special communications to the Congress still exist, notwithstanding the efforts of this Department and of the local customs officers to overcome them. The numerous ambiguities in the tariff schedules furnish constant means of evasion; disputes and litigation increase rather than diminish. The calendar of customs suits in the southern district of New York has grown so large that there is no reasonable prospect of disposing of them in this generation. A merchant who has suffered an illegal exaction of duties cannot hope for a speedy trial of his cause, and justice is practically denied him. The laws which were ostensibly enacted to prevent fraud by undervaluation promote rather than suppress that evil.



The remedies for these troubles which suggest themselves to me are, briefly stated, the reduction of high ad valorem rates of duty, the simplification of the tariff by the elimination of ambiguities, and decreasing the number of dutiable articles, and the rearrangement and simplification of the customs laws, including the enactment of proper measures to enforce the collection of duties, and to secure the prompt, uniform, and certain adjustment of all questions relating to values and rates of duty.

Improvements in the methods of appraisement and reappraisement, and the abolition or restriction of damage allowances, may well claim your attention.

The privilege of entry by *pro forma* invoice should be so guarded as to prevent its use to escape the penalty for undervaluation.

Careful attention should be given to measures to diminish the amount of customs litigation with which the courts are burdened. Speculative suits should be discouraged, and, as one of the means to that end, either no interest at all or a very low rate of interest should be allowed on judgments against the Government.

The law relating to coverings of imported goods should be amended in the interest of honest and equitable administration. What is meant by "the component material of chief value" should be made clear, and the other provisions of the similitude clause of the tariff should be more distinctly defined.

I advise that the full amount of the drawback on exported goods be given to the manufacturer or exporter. This concession may well be made to the exporter of goods manufactured in this country. The retention of a percentage of the duty in such cases was intended to compensate the Government for the expense of ascertaining and paying the drawback. But it often operates unequally, and is sometimes in effect a tax upon exportation. While granting this to the exporter, the drawback laws should be so framed as to insure the payment of no more than the amounts actually collected in duties, and only to the persons actually entitled to the same.

If the administrative measures introduced in the last Congress, and approved by this Department, should be enacted, it is believed that they would accomplish much in the direction indicated.

I am advised that the Special Committee of the Senate on Undervaluations has made an exhaustive investigation of the subject of evasions of duties, and I am led to hope that its labors may result in some wholesome legislation in the premises.

Whatever the rates of customs taxation may be, the laws for the collection of the same should be made as efficient as possible. In this the



*bona fide* importer, who wishes to gain only the legitimate profits of his business, the home manufacturer, and laborer are equally interested. They all have a right to demand that the laws be so administered as to give them every possible protection in their business. The high ad valorem tariff of the last quarter of a century has been the fruitful cause of devices to gain improper advantage at the custom-house. It is, therefore, desirable that in revising and reducing rates of duty they should be made specific instead of ad valorem so far as the nature of the merchandise will permit. Theoretically considered, ad valorem are preferable to specific duties; but in practice, under such rates as we have had and must continue to have for years to come, the former are the too easy source of deception and inequality at the custom-house. Congress has it in its power to change, from time to time, as may be advisable, specific rates so as to meet any permanent changes in values.

*Duty on Worsted Cloths.*

A conspicuous example of the inequalities of the tariff is found in the discrimination in the rates of duty imposed upon woollen and worsted cloths.

Improvement in recent years in the machinery employed in combing wool has so changed the character of what are commercially known as worsted cloths that the latter have largely superseded woollen cloths for use as men's wearing-apparel. This change in the style of manufacture and use of worsted cloths has operated to the serious injury of our domestic manufacturers of these goods, because the duty on the wool which they must use is the same as that upon wool used in making woollen cloths, while the rates of duty imposed upon the latter when valued at not exceeding 80 cents per pound are 35 cents per pound and 35 per cent. ad valorem, whereas the duty on worsted cloths valued at not exceeding 80 cents ranges from 10 to 24 cents per pound and 35 per cent. ad valorem. In some cases the duty on the wool used in making worsted cloths exceeds the duty imposed on the finished article.

Earnest representations have been made to me of the hardships suffered by domestic interests on account of these changed conditions. There is much reason to believe that the manufacture of worsted cloths must soon cease in this country unless the tariff law in this regard is amended.

It has been ably argued before the Department that the changes in the method of manufacture and in the style and use of the goods in question have been such as to make them in fact woollen cloths, and that it is the duty of the customs officers to so classify them.



The truth of this claim is very doubtful, in my judgment, hence it would be a violation of my duty should I direct the customs officers to change a long established usage in this regard.

I am, however, so convinced of the imminent danger to large industries engaged in the manufacture of worsted and woollen goods, unless a change is soon made in the duties on wool and manufactures thereof, that I deem it proper to depart from my general practice in thus calling your attention to this particular provision of the tariff.

#### *Customs Districts.*

Attention is invited to the appended report of the Supervising Special Agent (page 879), which contains pertinent information and suggestions relating to the customs administration. A tabular statement accompanying that report (page 884) shows the business transacted in each of the customs districts, and the cost of collection in each case. There are 139 of these districts and ports. In 60 of them the expenses exceeded the receipts, and in 28 of them there were no duties on imports or tonnage collected.

The attention of the Congress has been repeatedly called by my predecessors to these useless and expensive establishments for collecting revenue where no revenue is received. A bill for their abolition and consolidation, providing amply for preventive service in the territory embraced in them, and having the approval of this Department, was before the last Congress. I urgently recommend its revival and early consideration, in the interest alike of economy and public convenience.

#### *Methods of Business at Principal Ports.*

Much attention has been given by this Department to the improvement and simplification of the methods of business at the principal ports. At the port of New York, greatly improved methods in the liquidation of entries have replaced those which were before loose and unsatisfactory, and large arrears of unliquidated entries which had accumulated are being rapidly disposed of, so that in a short time it is expected that the officers will be able to keep up the current business. Improvements have also been made in the treatment of protests, suits, and refunds, which have resulted alike to the advantage of the Government and of the merchants interested.

#### *Expense of Collecting the Revenue from Customs.*

The expense of collecting the revenue from customs during the last fiscal year was \$6,830,296.16. Included in this amount is \$188,392.50 of a deficiency appropriation on this account. This is an increase over the expenses for the year 1886 of \$402,683.16. The percentage of cost



to collections has, however, decreased from 3.30 per cent. in 1886 to 3.12 per cent. in 1887.

The Secretary of the Treasury is required by the fifth section of the act of August 5, 1882, to submit, annually, detailed estimates to Congress of the cost of collecting the revenue at each port of entry. This has been done regularly since that law went into effect. The object of this requirement, as then understood, was, that Congress might have the necessary information upon which to base specific annual appropriations for this branch of the public service. No such action has, however, been taken, although five years have elapsed since the enactment of this law. It is, therefore, assumed that it is not the desire of Congress to discontinue the present system of a permanent annual appropriation for defraying these expenses. If such be the case, it will be necessary to increase the sum now appropriated by at least \$500,000.

The present permanent appropriation was made by the act of March 3, 1871, which provides an annual fund of \$5,500,000, "in addition to such sums as may be received from fines, penalties, and forfeitures connected with the customs, and from fees paid into the Treasury by customs officers, and from storage, cartage, drayage, labor, and services." The above appropriation of \$5,500,000 was in lieu of \$4,200,000 provided by the act of May 3, 1866. The act of 1871 thus increased the customs appropriation by \$1,300,000, or over 30 per cent., though the amount of business had not increased 10 per cent. in the intervening period, and the receipts from fines, fees, &c., had very largely increased.

Sixteen years have elapsed since the present permanent appropriation was made, but the conditions upon which it was based have vastly changed. The amounts available for the payment of customs expenses other than that drawn from the Treasury were in the fiscal year ending June 30, 1871, as follows:

|                                             |                |
|---------------------------------------------|----------------|
| From fines, penalties, and forfeitures..... | \$952, 579 86  |
| From fees of customs officers.....          | 585, 887 69    |
| From storage, cartage, &c.....              | 409, 587 69    |
| Total .....                                 | 1, 948, 055 24 |

By changes in the statutes since that date the first two accounts have greatly fallen off, while the last one has responded to the increase of business, and the exhibit for the fiscal year 1887 is as follows:

|                                             |                |
|---------------------------------------------|----------------|
| From fines, penalties, and forfeitures..... | \$160, 205 41  |
| From fees of customs officers.....          | 144, 817 53    |
| From storage, cartage, &c.....              | 748, 014 92    |
| Total.....                                  | 1, 053, 037 86 |

Or a reduction of \$895,017.38 in the amount of money annually available for payment of customs expenses; so that a deficiency appropria-



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tion was necessary to meet the expenses of that year. On the other hand, the demands upon the appropriation have increased through the great expansion of business at the principal ports, the creation of new ports and customs districts, and the large increase of business at interior ports to which goods are shipped from the seaboard without appraisement under the act of June 10, 1880, and subsequent acts.

At the port of New York over two-thirds of the customs revenue is collected, and the business there fairly represents the business of the whole country. A comparison of the main transactions at that port in the fiscal years 1871 and 1887 is thus presented:

|                                                           | 1871.   | 1887.   |
|-----------------------------------------------------------|---------|---------|
| Number of vessel manifests received.....                  | 5,148   | 6,114   |
| Number of entries of merchandise .....                    | 123,444 | 193,657 |
| Number of withdrawals from bond.....                      | 92,139  | 92,453  |
| Number of export, transit, and transportation bonds ..... | 13,190  | 22,903  |
| Number of entries for immediate transportation.....       |         | 20,105  |
| Number of entries for drawback .....                      | 2,904   | 19,534  |
| Number of invoices liquidated .....                       | 124,658 | 232,632 |
| Totals.....                                               | 361,483 | 587,398 |

There has thus been an increase of 225,915 distinct documents and transactions, or an increase of over 62 per cent. in the volume of business. In 1871 there were weighed by the customs officers at New York 3,251,322,004 pounds. In 1887 the amount weighed was 5,522,655,197 pounds, an increase of 70 per cent.

In general terms it may be stated that there has been an increase of 66 per cent. in the transactions requiring action by the customs officers at that port.

In my judgment, definite annual appropriations for the support of the customs service would be preferable to the present system. This would necessitate the adoption of another reform much needed, viz., the payment of fixed salaries to all those collectors and surveyors of customs who are now compensated in part by salaries and in part by fees, commissions, storage, and other emoluments.

Should it be determined, however, to continue the permanent annual appropriation of a lump sum for this purpose, at least seven millions should be appropriated, and the receipts from fines, penalties, and forfeitures, fees, storage, cartage, labor, and services should be covered into the Treasury. This would enable the Department to know at all times the exact amount available for customs expenses, and would greatly simplify the labors of the officers in relation thereto.

*Conference of Local Appraisers.*

During the past year there have been held at the port of New York three conferences of local appraisers, which were convened for the pur-



pose of securing, so far as possible, a uniform practice at the several ports in the valuation and classification of imported merchandise. The first conference met on December 2, 1886, and was attended by the appraisers from the five principal ports of this country. It was called by me for the purpose of simplifying and harmonizing, if possible, the practice at those ports in the classification of so-called "hat materials."

The others were held under and by virtue of an act of March 3, last, which appropriated \$2,000 for defraying the expenses of local appraisers at quarterly meetings of this character on the second Mondays in July and October last, and were attended respectively by the appraisers from four and seven of the principal ports.

The proceedings extended over a period of about two weeks at each conference, and appear to have been conducted with harmony and attended with much interest. The report of each has been published by the Department, and copies sent the customs officers at all ports.

Under the act above mentioned two more conferences will be held at New York in January and March next, which will be attended by the appraisers from the leading ports and from other ports which have not been represented at previous conferences.

It is perhaps too early as yet to judge as to the practical results of these conferences, but much benefit to the Government as well as to commercial interests is hoped to be derived therefrom in the way of increased revenue to the one and to the other of more certainty as to the rates of duty to be imposed.

The limited appropriation precludes the attendance at these conferences of appraisers from a distance, who would in all probability be most benefited thereby, and an increased appropriation for the ensuing year would, it is thought, enable the Department to so arrange these conferences as to increase their usefulness.

#### FOREIGN COMMERCE.

The values of our imports from and exports to foreign countries during the year ended June 30, 1887, as compared with the preceding fiscal year, were as follows:

#### *Merchandise.*

|                        | 1886.         | 1887.         |
|------------------------|---------------|---------------|
| Exports—               |               |               |
| Domestic.....          | \$665,964,529 | \$703,022,923 |
| Foreign.....           | 13,560,301    | 13,160,288    |
| Total.....             | 679,524,830   | 716,183,211   |
| Imports.....           | 635,486,136   | 692,319,768   |
| Excess of exports..... | 44,088,694    | 23,863,443    |



*Specie.*

|                        | 1886.        | 1887.        |
|------------------------|--------------|--------------|
| Exports .....          | \$72,463,410 | \$35,997,691 |
| Imports .....          | 38,593,656   | 60,170,792   |
| Excess of exports..... | 33,869,754   | .....        |
| Excess of imports..... | .....        | 24,173,101   |

The total value of the imports and exports of the last fiscal year, when compared with that of the fiscal year 1886, shows an increase of \$93,542,013.

[An extended analysis of the condition, growth, &c., of our foreign trade, and its leading characteristics, as compared with those of preceding years, will be found in the Annual Report of the Chief of the Bureau of Statistics on Foreign Commerce.]

*Exports.*

The value of our exports of domestic merchandise during the last fiscal year exceeded that of 1886 by \$37,058,394.

The following are the articles of domestic product or manufacture the exports of which have materially increased during the last fiscal year :

|                                                    |              |
|----------------------------------------------------|--------------|
| Wheat.....                                         | \$40,453,766 |
| Wheat-flour.....                                   | 13,507,127   |
| Pork and meat products, except beef products ..... | 6,185,297    |
| Leather, and manufactures of.....                  | 1,698,456    |
| Furs and fur-skins.....                            | 1,486,175    |
| Cotton, unmanufactured.....                        | 1,136,415    |

The following are the articles of domestic product or manufacture the exports of which have decreased during the last fiscal year :

|                                   |              |
|-----------------------------------|--------------|
| Corn.....                         | \$12,383,561 |
| Mineral oils.....                 | 3,374,929    |
| Beef products.....                | 2,988,053    |
| Spirits, distilled.....           | 1,944,411    |
| Oats.....                         | 1,765,138    |
| Hops.....                         | 1,659,518    |
| Copper ore .....                  | 1,374,955    |
| Tobacco, and manufactures of..... | 1,194,236    |
| Fire-arms.....                    | 1,114,407    |
| Dairy products.....               | 1,039,164    |



The values of the principal articles of domestic merchandise exported during the two years ended June 30, 1886 and 1887, were as follows:

| Articles.                                      | 1887.         | 1886.         |
|------------------------------------------------|---------------|---------------|
| Animals.....                                   | \$10,598,362  | \$12,518,660  |
| Breadstuffs.....                               | 165,768,662   | 125,846,558   |
| Coal.....                                      | 4,526,325     | 4,188,530     |
| Copper, and manufactures of.....               | 3,727,447     | 5,671,748     |
| Cotton, and manufactures of.....               | 221,151,399   | 219,045,576   |
| Furs and fur-skins.....                        | 4,807,277     | 3,321,102     |
| Iron and steel, and manufactures of.....       | 15,963,756    | 15,755,490    |
| Leather, and manufactures of.....              | 10,436,138    | 8,737,682     |
| Oil-cake and oil-cake meal.....                | 7,309,691     | 7,053,714     |
| Oil, mineral.....                              | 46,824,915    | 50,199,844    |
| Provisions:                                    |               |               |
| Meat products.....                             | 82,945,994    | 79,748,750    |
| Dairy products.....                            | 9,837,302     | 10,876,466    |
| Sugar.....                                     | 11,442,337    | 10,977,759    |
| Tobacco, and manufactures of.....              | 29,230,672    | 30,424,908    |
| Wood, and manufactures of.....                 | 19,654,934    | 20,743,390    |
| Total.....                                     | 644,225,211   | 605,010,177   |
| Value of all domestic exports.....             | \$703,022,923 | \$665,964,529 |
| Per cent. of enumerated articles to total..... | 91.6          | 91.2          |

The values of exports of domestic merchandise during the year ended June 30, 1887, classified by groups according to sources of production, were as follows:

|                                                   | Values.       | Per cent. |
|---------------------------------------------------|---------------|-----------|
| Products of agriculture.....                      | \$523,073,798 | 74.41     |
| Products of manufacture.....                      | 136,735,105   | 19.45     |
| Products of mining, (including mineral oils)..... | 11,758,662    | 1.67      |
| Products of the forest.....                       | 21,126,273    | 3.01      |
| Products of the fisheries.....                    | 5,155,775     | 0.73      |
| Other products.....                               | 5,173,310     | 0.73      |
| Total.....                                        | 703,022,923   | 100.00    |

### Imports.

The total value of the imports of merchandise increased from \$635,436,136 in 1886 to \$692,319,768 in 1887, being an increase of \$56,883,632, or 9 per cent., of which \$22,061,831 represents the increase in the value of free merchandise, and \$34,821,797 the increase in the value of dutiable imports.

The following are the articles of merchandise the imports of which have materially increased or decreased during the fiscal year 1887:

### Increase.

|                                           |             |
|-------------------------------------------|-------------|
| Free of duty:                             |             |
| Chemicals.....                            | \$2,306,226 |
| Coffee.....                               | 13,674,663  |
| India-rubber and gutta-percha, crude..... | 1,868,591   |
| Silk, unmanufactured.....                 | 1,365,581   |
| Tin bars.....                             | 1,053,944   |
| Dutiable:                                 |             |
| Animals.....                              | 1,068,566   |
| Art works.....                            | 1,385,478   |
| Fancy articles.....                       | 1,188,890   |



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Flax, hemp, jute, &c.—

|                      |               |
|----------------------|---------------|
| Unmanufactured.....  | \$2, 352, 466 |
| Manufactures.....    | 969, 893      |
| Fruits and nuts..... | 2, 447, 372   |
| Hops.....            | 2, 959, 680   |

Iron and steel—

|                                                              |             |
|--------------------------------------------------------------|-------------|
| Ores.....                                                    | \$812, 324  |
| Pig-iron.....                                                | 2, 472, 274 |
| Scrap-iron.....                                              | 2, 910, 135 |
| Railway-bars, steel.....                                     | 1, 213, 272 |
| Ingots and other forms of steel not elsewhere specified..... | 3, 898, 400 |
| Machinery.....                                               | 677, 878    |
| All other.....                                               | 507, 127    |

12, 481, 410

Precious stones..... \$2, 623, 292

Silk manufactures..... 3, 389, 984

Wools—

|               |             |
|---------------|-------------|
| Combing ..... | 919, 796    |
| Carpet .....  | 1, 978, 295 |

Wool, manufactures..... 3, 481, 399

*Decrease.*

Free of duty :

|                          |             |
|--------------------------|-------------|
| Hides and skins.....     | 2, 480, 212 |
| Seeds not medicinal..... | 937, 125    |

Dutiable :

|                                  |             |
|----------------------------------|-------------|
| Breadstuffs.....                 | 1, 295, 248 |
| Cotton, manufactures.....        | 768, 913    |
| Leather .....                    | 1, 068, 847 |
| Seeds not medicinal.....         | 880, 776    |
| Sugar, molasses, and candy ..... | 2, 698, 528 |
| Wools, clothing.....             | 3, 219, 693 |

*Imports Entered for Consumption.*

The amounts of revenue collected on dutiable merchandise entered for consumption at specific rates of duty and ad valorem rates of duty, respectively, during the fiscal years ended June 30, 1883, (the year prior to those affected by the tariff act of March 3, 1883, except with respect to sugar,) 1886, and 1887, have been as follows :

| Years.    | Value of<br>dutiable mer-<br>chandise. | Ordinary<br>duty<br>collected. | Collected<br>under<br>specific rates. | Collected<br>under<br>ad valorem<br>rates. |
|-----------|----------------------------------------|--------------------------------|---------------------------------------|--------------------------------------------|
|           |                                        |                                | <i>Per cent.</i>                      | <i>Per cent.</i>                           |
| 1883..... | \$493, 916, 384                        | \$209, 650, 699                | 56.0                                  | 44.0                                       |
| 1886..... | 413, 778, 055                          | 188, 533, 171                  | 60.5                                  | 39.5                                       |
| 1887..... | 450, 325, 322                          | 212, 032, 424                  | 61.3                                  | 38.7                                       |

The total value of imported merchandise entered for consumption in the United States during the year ending June 30, 1887, was \$683,418,981, exceeding the total of 1886 (viz., \$625,308,814) by \$58,110,167, or 9.3 per cent.



Of the aggregate value, \$233,093,659 represents the total value of merchandise free of duty, and \$450,325,322 that of dutiable commodities, against \$211,530,759 and \$413,778,055, respectively, in the preceding year.

The increase of \$58,110,167 in the total value is principally found in the following articles and classes of articles :

| Articles.                                  | 1886.        | 1887.        | Increase.    |
|--------------------------------------------|--------------|--------------|--------------|
| FREE OF DUTY.                              |              |              |              |
| Coffee.....                                | \$42,675,600 | \$56,360,701 | \$13,685,101 |
| Tin, in bars.....                          | 5,873,773    | 6,927,710    | 1,053,937    |
| Ores, (emery, gold, and silver).....       | 1,343,294    | 3,840,925    | 2,497,631    |
| DUTIABLE.                                  |              |              |              |
| Iron and steel, and manufactures of:       |              |              |              |
| Ores.....                                  | \$1,312,322  | \$2,112,128  | \$799,806    |
| Pig-iron.....                              | 4,041,367    | 6,510,126    | 2,468,759    |
| Scrap iron and steel.....                  | 557,402      | 3,723,471    | 3,166,069    |
| Railroad-bars, iron and steel.....         | 274,878      | 1,000,329    | 725,451      |
| Bars, billets, &c., of steel.....          | 1,859,827    | 5,529,704    | 3,669,877    |
| All other.....                             | 30,585,981   | 31,743,228   | 1,157,247    |
| Total.....                                 | 38,631,777   | 50,618,986   | 11,987,209   |
| Wool, and manufactures of:                 |              |              |              |
| Wools.....                                 | \$13,794,213 | \$16,351,370 | \$2,557,157  |
| Manufactures.....                          | 40,536,509   | 44,235,244   | 3,698,735    |
| Total.....                                 | 54,330,722   | 60,586,614   | 6,255,892    |
| Silk, manufactures of.....                 | \$28,055,855 | \$31,264,277 | \$3,208,422  |
| Jewelry and precious stones.....           | 8,367,818    | 10,981,192   | 2,613,354    |
| Flax, hemp, jute, and manufactures of..... | 31,612,641   | 33,807,283   | 2,194,642    |
| Fruits and nuts.....                       | 12,973,308   | 15,088,074   | 2,114,766    |

The average duties ad valorem collected on the several articles of dutiable merchandise named below, entered for consumption in 1882 and 1887, respectively, compare as follows :

*Increase in duties ad valorem.*

|                                   | 1882.  | 1887.  |
|-----------------------------------|--------|--------|
| Sugar and molasses.....           | 52.05  | 78.15  |
| Cotton, manufactures of.....      | 39.08  | 40.17  |
| Glass and glass-ware.....         | 56.94  | 59.01  |
| Tobacco, and manufactures of..... | 73.03  | 83.32  |
| Liquors:                          |        |        |
| Malt-liquors.....                 | 44.49  | 48.47  |
| Spirits, distilled.....           | 142.79 | 154.01 |
| Wines.....                        | 49.82  | 54.90  |
| Salt.....                         | 45.82  | 49.92  |

The increase in the average duties ad valorem on sugar, molasses, malt-liquors, spirits, and salt is mainly due to a decrease in the import prices of these articles, the rates of duty being specific, and in the case of tobacco and wines, to increased tariff rates.



*Decrease in duties ad valorem.*

|                                          | 1882. | 1887. |
|------------------------------------------|-------|-------|
| Wools, raw.....                          | 37.30 | 36.08 |
| Wool, manufactures of.....               | 68.12 | 67.21 |
| Iron and steel, and manufactures of..... | 44.77 | 40.92 |
| Silk, manufactures of.....               | 59.05 | 49.71 |
| Fruits and nuts .....                    | 27.90 | 24.53 |
| Buttons and button materials .....       | 28.71 | 23.79 |
| Paper, and manufactures of.....          | 34.69 | 21.39 |
| Musical instruments.....                 | 30.00 | 25.00 |
| Rice.....                                | 98.54 | 64.01 |

This decrease, with the exception of that on rice, is largely the result of tariff legislation, and in the case of rice is due to an increased percentage of granulated rice admitted at 20 per cent. ad valorem.

*Increase of Customs Revenue.*

The increase in the amount of ordinary duty collected, from \$188,379,397 in 1886 to \$212,032,424 in 1887, viz., \$23,653,627, was in the following classes of articles imported :

| Classes of articles.                     | Duty collected.            |                            | Increase.   |
|------------------------------------------|----------------------------|----------------------------|-------------|
|                                          | Year ending June 30, 1886. | Year ending June 30, 1887. |             |
| Sugar, sugar-candy, and molasses.....    | \$51,778,948               | \$58,016,686               | \$6,237,738 |
| Iron and steel, and manufactures of..... | 14,631,876                 | 20,713,234                 | 6,081,358   |
| Wool, and manufactures of:               |                            |                            |             |
| Wools.....                               | 5,126,108                  | 5,899,817                  | 773,709     |
| Manufactures.....                        | 27,278,528                 | 29,729,717                 | 2,451,189   |
| Silk, manufactures of.....               | 13,938,097                 | 15,540,301                 | 1,602,204   |
| Tobacco, and manufactures of.....        | 8,311,114                  | 9,127,758                  | 816,644     |
| Glass and glass-ware .....               | 3,694,924                  | 4,510,312                  | 815,388     |
| Fruits, including nuts.....              | 3,498,569                  | 4,210,099                  | 711,530     |
| All other articles.....                  | 60,121,233                 | 64,284,500                 | 4,163,267   |
| Total.....                               | 188,379,397                | 212,032,424                | 23,653,027  |

*Foreign Carrying Trade.*

The following table shows the values of the imports and exports of the United States carried respectively in American vessels and in foreign vessels during each fiscal year from 1856 to 1887, inclusive, with the percentage carried in American vessels :

| Year ending June 30— | In American vessels. | In foreign vessels. | Total.        | Percentage carried in American vessels. |
|----------------------|----------------------|---------------------|---------------|-----------------------------------------|
| 1856.....            | \$482,268,274        | \$159,336,576       | \$641,604,850 | 75.2                                    |
| 1857.....            | 510,331,027          | 213,519,796         | 723,850,823   | 70.5                                    |
| 1858.....            | 447,191,304          | 160,066,267         | 607,257,571   | 73.7                                    |
| 1859.....            | 465,741,381          | 229,816,211         | 695,557,592   | 66.9                                    |
| 1860.....            | 507,247,757          | 255,040,793         | 762,288,550   | 66.5                                    |
| 1861.....            | 381,516,788          | 203,478,278         | 584,995,066   | 65.2                                    |
| 1862.....            | 217,695,418          | 218,015,296         | 435,710,714   | 50.0                                    |
| 1863.....            | 241,872,471          | 343,056,631         | 584,928,502   | 41.4                                    |
| 1864.....            | 184,061,486          | 485,793,548         | 669,855,034   | 27.5                                    |
| 1865.....            | 167,402,872          | 437,010,124         | 604,412,996   | 27.7                                    |
| 1866.....            | 325,711,861          | 685,226,691         | 1,010,938,552 | 32.2                                    |
| 1867.....            | 297,834,904          | 581,330,403         | 879,165,307   | 33.9                                    |



*Table showing the values of imports and exports, &c.—Continued.*

| Year ending June 30— | In American vessels. | In foreign vessels. | Total.        | Percentage carried in American vessels. |
|----------------------|----------------------|---------------------|---------------|-----------------------------------------|
| 1868.....            | \$297,981,573        | \$550,546,074       | \$848,527,647 | 35.1                                    |
| 1869.....            | 289,956,772          | 586,492,012         | 876,448,784   | 33.1                                    |
| 1870.....            | 352,969,401          | 638,927,488         | 991,896,889   | 35.6                                    |
| 1871.....            | 353,664,172          | 755,822,576         | 1,132,472,258 | 31.2                                    |
| 1872.....            | 345,331,101          | 839,346,362         | 1,212,328,233 | 28.5                                    |
| 1873.....            | 346,306,592          | 966,723,651         | 1,340,899,221 | 25.8                                    |
| 1874.....            | 350,451,994          | 939,206,106         | 1,312,680,640 | 26.7                                    |
| 1875.....            | 314,257,792          | 884,788,517         | 1,219,434,544 | 25.8                                    |
| 1876.....            | 311,076,171          | 813,354,987         | 1,142,904,312 | 33.1                                    |
| 1877.....            | 316,660,281          | 859,920,536         | 1,194,045,627 | 26.5                                    |
| 1878.....            | 313,050,906          | 876,991,129         | 1,210,519,399 | 25.9                                    |
| 1879.....            | 272,015,692          | 911,269,232         | 1,202,708,609 | 22.6                                    |
| 1880.....            | 258,346,577          | 1,224,265,434       | 1,503,593,404 | 17.18                                   |
| 1881.....            | 250,586,420          | 1,269,002,983       | 1,545,041,974 | 16.22                                   |
| 1882.....            | 227,229,745          | 1,212,978,769       | 1,475,181,831 | 15.40                                   |
| 1883.....            | 240,420,500          | 1,258,506,924       | 1,547,020,316 | 15.54                                   |
| 1884.....            | 233,699,035          | 1,127,798,199       | 1,408,211,302 | 16.60                                   |
| 1885.....            | 194,865,743          | 1,079,518,566       | 1,319,717,084 | 14.76                                   |
| 1886.....            | 197,349,503          | 1,073,911,113       | 1,314,960,966 | 15.01                                   |
| 1887.....            | 194,356,746          | 1,165,194,508       | 1,408,502,979 | 13.80                                   |

Thus it will be seen that our foreign commerce, carried in vessels of the United States, measured by its value, has steadily declined from 75 per cent. in 1856 to less than 14 per cent. in 1887. Even of this small percentage less than one-half was carried in steam-vessels bearing our flag.

A citizen of the United States may buy a foreign-built vessel in a foreign port; he may put the United States flag upon it and trade with all the countries of the world except his own. Our Government will protect him with all its power in such trade; but if he brings his ship with our flag upon it to one of our ports, our Government will confiscate it or impose prohibitory duties. He may, however, put the flag of any other country on that same ship and bring it to his home without molestation by our Government; it is then protected by the power of a foreign country. It is difficult to understand why it would not be well to so change our navigation laws as to allow foreign-built ships owned by our citizens to come and go between this and other countries while bearing the flag of the country of their owners.

## PUBLIC MONEYS.

The monetary transactions of the Government have been conducted through the offices of the Treasurer of the United States, nine assistant treasurers, and two hundred and eleven national-bank depositaries.

The gross receipts of the Government, amounting during the fiscal year, as shown by warrants, to the sum of \$525,844,177.66, (\$154,440,900 of which were on account of United States notes, certificates, and conversion of refunding certificates,) were deposited as follows, viz:

|                                         |                  |
|-----------------------------------------|------------------|
| In the Treasury and sub-treasuries..... | \$398,534,669 95 |
| In national-bank depositories.....      | 127,309,507 71   |



## CURRENCY CIRCULATION.

The increase and changes in the circulation among the people of money and its representatives, and of money and bullion in the Treasury since July 1, 1886, have been so extensive and interesting that it is well to here give the following tables:

*Comparative statement showing the changes in circulation from July 1, 1886, to November 1, 1887.*

|                              | In circulation<br>July 1, 1886. | In circulation<br>Nov. 1, 1887. | Decrease.    | Increase.     |
|------------------------------|---------------------------------|---------------------------------|--------------|---------------|
| Gold coin.....               | \$358,790,428                   | \$392,585,770                   | .....        | \$33,795,342  |
| Standard silver dollars..... | 52,469,720                      | 62,934,625                      | .....        | 10,464,905    |
| Subsidiary silver.....       | 46,156,256                      | 51,290,051                      | .....        | 5,133,795     |
| Gold certificates.....       | 76,044,375                      | 99,684,773                      | .....        | 23,640,398    |
| Silver certificates.....     | 88,116,225                      | 160,713,957                     | .....        | 72,597,732    |
| United States notes.....     | 323,812,700                     | 331,419,950                     | .....        | 7,607,250     |
| National-bank notes.....     | 304,475,950                     | 267,883,223                     | \$36,592,727 | .....         |
| Totals.....                  | 1,249,865,654                   | 1,366,512,349                   | 36,592,727   | 153,239,422   |
| Net increase.....            | .....                           | .....                           | .....        | \$116,646,695 |

*Comparative statement showing the changes in the money and bullion held by the Treasury from July 1, 1886, to November 1, 1887.*

|                               | In Treasury<br>July 1, 1886. | In Treasury<br>Nov. 1, 1887. | Decrease.   | Increase.    |
|-------------------------------|------------------------------|------------------------------|-------------|--------------|
| Gold coin.....                | \$189,529,603                | \$182,342,103                | \$7,187,500 | .....        |
| Standard silver dollars.....  | 181,253,566                  | 214,175,532                  | .....       | \$32,921,966 |
| Subsidiary silver.....        | 28,904,681                   | 24,468,135                   | 4,436,546   | .....        |
| United States notes.....      | 22,868,316                   | 15,261,066                   | 7,607,250   | .....        |
| National-bank notes.....      | 4,034,416                    | 4,157,980                    | .....       | 123,564      |
| Gold bullion.....             | 43,308,520                   | 120,202,502                  | .....       | 76,893,982   |
| Silver bullion.....           | 3,092,198                    | 4,721,996                    | .....       | 1,629,798    |
| Trade-dollars as bullion..... | .....                        | 6,961,036                    | .....       | 6,961,036    |
| Totals.....                   | 472,991,300                  | 572,290,350                  | 19,231,296  | 118,530,346  |
| Net increase.....             | .....                        | .....                        | .....       | \$99,299,050 |

The circulation of coin and paper in denominations of twenty dollars and less, from July 1, 1886, to November 1, 1887, shows a net increase of about \$109,000,000; thus nearly the whole of the increased circulation was in the form of small money. The increase in the total circulation was caused by ordinary payments made in pursuance of law, by the purchase of bonds, and by increasing deposits in national-bank depositories. The increase in the circulation of small money was because the Government met the people's request for it so far as it could. But for the lack of a sufficient appropriation for the Bureau of Engraving and Printing, the circulation of small currency, particularly in the form of silver certificates, would have been much greater. It has been impossible to more rapidly supply the demand for that kind of currency.



After deducting the gold and silver coin, held for the gold and silver certificates in circulation, it is found that the Government owned \$30,827,898 less gold coin, and \$39,675,766 less standard silver dollars on November 1, 1887, than it did on July 1, 1886; during the intervening period \$43,386,871 standard silver dollars were coined.

As there is still so much coined gold owned by the Government, (\$82,657,330, November 1, 1887,) it has been thought best to allow the gold to accumulate in the form of bullion, until there is need of gold coin.

The statements of the Treasurer show that after deducting the demand and trust liabilities of the Government and the amount of money on deposit in national-bank depositories the net money in the Treasury vaults was \$89,660,592.36 on June 30, 1886; October 31, 1887, it was \$49,459,361.77.

#### STANDARD SILVER DOLLARS.

One of the most interesting facts shown by the foregoing statements is the decrease in the number of standard silver dollars owned by the Government and the increased use of the same money by the people in the form of silver certificates. The five, two, and one dollar certificates furnish a convenient currency, and it is evident that the future use of the silver dollar will be almost exclusively in that form.

It is waste to coin and store any more silver dollars at present. There is no function which those that are coined after this time will probably ever perform, except to lie in Government vaults and be a basis upon which silver certificates can be issued. It is seldom that any one wishes to have his silver certificate exchanged for the silver dollar itself, consequently a limited number of coined dollars will perform the work of redeeming certificates. The \$214,000,000 which are now in the Treasury will more than suffice to redeem, as they may be presented from time to time, the silver certificates that have already been issued or that can be issued against all the dollars which will be coined for years to come under the present law.

The law should be so amended as to authorize the Secretary of the Treasury to issue certificates against the coining value of the bullion bought and to coin only such number of dollars as he might deem expedient hereafter. This would not restrict in the least degree the use of the silver dollar as currency. The certificates would be equally secure whether representing coined dollars lying in vaults, or representing bullion also lying in vaults, and which could be coined into dollars. The bullion should be melted into the form of very heavy bars, which could not be easily stolen or lost. In this form the silver could be easily and quickly moved, and counted.



More than a dozen men were occupied for several weeks last summer, when the late Treasurer turned over the office to the present incumbent, in counting the coin which is in the vaults at Washington. Safety, economy, and convenience would be promoted if this recommendation were adopted.

*Safeguards for Silver Money.*

It would be a neglect of duty did I not call the attention of the Congress to certain safeguards which ought to be thrown about the standard silver dollar to protect from possible loss the people among whom it and its representative, the certificate, are so universally distributed.

Provision should be made against a time when there may be more of that form of money than is required for the business of the country. The first symptom of this will be increasing ownership of silver by the Government; this increase will take place because the Government pays to the people that kind of currency which they wish to have and receives from them that kind which they wish to pay; consequently, the Government will accumulate the form of money which the public least desires. If the Government held no funds save those needed for its daily expenses, it would perform no different function toward currency when it had once coined or printed it than does an individual who receives and pays out money; but the two great trust-funds—that for the redemption of United States notes, (\$100,000,000,) and that for the redemption of national-bank notes, at present more than \$100,000,000, and whatever surplus there may be from time to time—form, as it were, a reservoir which takes and holds that kind of currency which the people reject. Were it not for this great Government reservoir a redundancy of any form of currency would be shown either by its exportation to countries where it was needed or by its depreciation here. The silver dollar cannot be exported because the silver of which it is made is worth less than 75 cents, and that would be its value for exportation.

The Government has bought silver bullion and coined it into about \$280,000,000, of which it has put in circulation among our people about \$230,000,000, making an apparent profit thereby of over \$35,000,000; it has always kept those dollars and their certificates as valuable as they were when it paid them out, by receiving them in payment of taxes; but sometimes it has been obliged to receive them in greater amounts than the people were willing to take them; this was notably the case in 1884, 1885, and 1886, when they so accumulated that at the end of July, 1886, there were \$93,959,880 of them in the Treasury. During those years these funds in the Treasury formed the reservoir which held the silver dollars that the people did not want, and thus prevented those which they did want, and still held, (\$146,000,000,) from going to a discount, or, in other words, from



becoming worth less to the people than they were when the Government originally paid them out of its Treasury. The foregoing tables show that during the sixteen months ended November 1, 1887, this Department was able to pay out at par and keep in circulation \$10,464,905 of the coined silver dollars, and \$72,597,732 of their representatives, the certificates, in addition to the amounts of each in circulation July 1, 1886. If the Department had been able to print enough certificates, doubtless the whole of this increased use of silver would have been in the form of certificates, and few, if any, coined dollars would have been paid out. On the contrary, many of those out would have been returned, and certificates taken in their place.

There should always be in the Treasury enough silver beside that held against outstanding certificates to enable the Government to at once supply any demand for it on the part of the people; but all held in the Treasury in excess of that amount is absolutely useless for any purpose, and is in fact a menace to the silver which the people hold and also to the United States notes and national-bank notes—to the whole circulating medium, except gold; therefore it would be the part of wisdom to prevent any accumulation of silver in the Treasury beyond a sufficient reserve needed to meet any demand which may be made for it. This can be done by fixing the amount of such reserve, and providing that when it is exceeded by say \$5,000,000, the purchase of bullion shall cease until the amount held by the Government again equals such reserve. Another plan, somewhat similar to that recommended by my predecessor in his last annual report, would be to provide that when the reserve was exceeded, an amount of United States notes equal in value to such excess should be cancelled, if enough of them were in the Treasury; but if not, then the purchase of bullion to cease until the maximum reserve should be reached. This would create a vacuum in the circulating medium which would be filled by silver. The amount of United States notes would be gradually reduced until the whole were extinguished; silver dollars or silver certificates would take the place of United States notes as they were retired. This plan would make our currency more uniform and as secure as now.

Neither of these plans, if adopted, would diminish the actual or potential use of silver as currency by a dollar. In my judgment, it would be promoted thereby.

Our people will never consent that the money which is in every one's pocket shall become of less value than it was when the Government paid it to them, if it be in the power of the Government to make it good.

The trade-dollars have been practically redeemed in gold under act of Congress, although they were held by but few persons, were intrinsically worth more than the standard dollar, and had far less equitable claim for redemption than would the standard dollar. If ever the time comes when the standard dollar goes to a discount, the people, in the



pockets of almost every one of whom will be found more or less of those dollars, will emphatically demand that they, too, shall be redeemed in gold or made as good as when issued, and that the purchase of silver bullion stop. If the plan above suggested were now adopted, they would probably never go to a discount—surely not except under altogether extraordinary circumstances; and yet the public would have a supply of them limited only by the need and demand of the people for them. I recommend that a law to the above effect be enacted.

#### NATIONAL BANKS.

During the year ending October 31, 1887, there have been 225 new banks organized—capital, \$30,546,000; circulation, \$4,690,375.

Thirty-three banks have been closed during the same period, of which twenty-five have gone into voluntary liquidation and eight have failed. These 33 banks had an aggregate capital of \$4,087,450, and their outstanding circulation amounts to \$1,122,836.

The total number of national banks organized to date has been 3,805, of which 3,219 have been formed under the acts of Congress and 586 have been converted from State institutions. Of the first class, 556 have gone into voluntary liquidation and 100 have failed, leaving in existence 2,563.

Of the second-class, 69 have gone into voluntary liquidation and 19 have failed, leaving in operation 498.

Total in operation 3,061, being the largest number yet reached. The following-named items show net increase during the year, viz: Capital stock, \$30,572,325; surplus, \$16,664,250.10; deposits, \$76,508,818.31.

The decrease during the year in United States bonds held for all purposes is \$82,505,900.

#### IMMIGRATION.

The State commissioners, heretofore employed under contracts made in pursuance of the provisions of the act to regulate immigration, have continued to conduct the local affairs of immigration at their respective ports during the last fiscal year. The ports at which commissioners are now stationed are as follows: Baltimore, Boston, Galveston, Key West, New Orleans, New York, Philadelphia, Portland, (Me.,) and San Francisco. At none of the other ports was the business deemed sufficient to justify the employment of a commissioner.

The receipts of capitation-tax for the year ended June 30, 1887, were \$257,879.50. These receipts constitute the immigrant-fund, which is created by a tax of fifty cents per head for alien passengers arriving from foreign countries in ports of the United States. This tax is collected not only for *bona fide* immigrants, but for all alien passengers, including tourists and other sojourners, and on each recurring arrival of such alien. The tax, however, is not collected for immigrants coming from foreign contiguous territory.



The expenditures during the year were \$164,070.57, thus leaving a net balance to the credit of the fund of \$93,808.93.

The Department has endeavored to secure uniformity in the methods of transacting the business by the commissioners employed at the several ports, but the efforts in that direction have not been entirely successful. The execution of the law has thus been embarrassed by a want of uniformity in the performance of their duties by the several boards of commissioners. This is due in great measure to the administration of the business through the agency of officers appointed by State governments, over whom the Secretary of the Treasury, who is charged with the execution of the law, has no control except by contract, which he has no adequate means of enforcing.

It is recommended that the existing law be so amended that, in addition to the provision prohibiting the landing of aliens liable to become a public charge, idiots, lunatics, and convicts, a fine reasonable in amount should be imposed upon the master of the vessel for every such person brought by him to this country, and that such fine be made a lien upon the vessel.

Provision should also be made that, where aliens, after having been landed, are found, within a time to be fixed, to be of either of the classes whose landing is prohibited, they should be deported by or at the expense of the master or owner of the vessel bringing them, and, on failure to do so, such master or owner to be subject to fine.

The following statement exhibits the receipts and expenditures on account of immigration at the several ports during the fiscal year ended June 30, 1887:

| Ports.             | Receipts.  | Expenditures. |
|--------------------|------------|---------------|
| Astoria.....       | \$0 50     | .....         |
| Baltimore.....     | 17,640 50  | \$6,739 01    |
| Barnstable.....    | 25 50      | .....         |
| Boston.....        | 18,409 50  | 9,377 78      |
| Charleston .....   | 3 50       | .....         |
| Galveston .....    | 231 50     | 778 00        |
| Key West.....      | 3,227 00   | 2,153 65      |
| Mobile.....        | 50         | .....         |
| New Bedford .....  | 240 50     | .....         |
| New Haven.....     | 3 00       | .....         |
| New London.....    | 1 00       | .....         |
| New Orleans.....   | 1,210 50   | 134 83        |
| New York.....      | 193,237 50 | 135,146 60    |
| Pearl River.....   | 1 50       | .....         |
| Pensacola.....     | 13 50      | .....         |
| Philadelphia.....  | 15,566 00  | 7,101 60      |
| Portland.....      | 775 50     | 202 80        |
| Providence.....    | 50         | .....         |
| Puget Sound.....   | 3 00       | .....         |
| Savannah.....      | 50         | .....         |
| San Francisco..... | 7,116 00   | 2,436 30      |
| St. Augustine..... | 5 00       | .....         |
| St. John's.....    | 15 00      | .....         |
| Willamette.....    | 24 50      | .....         |
| Yorktown.....      | 127 50     | .....         |
| Aggregate.....     | 257,879 50 | 164,070 57    |



## INTERNAL REVENUE.

The report of the Commissioner of Internal Revenue, herewith transmitted (page 317), sets forth in detail the condition of this branch of the public service :

*Statement showing the receipts from the several objects of taxation under the internal-revenue laws for the fiscal years ended June 30, 1886 and 1887, respectively.*

| Sources.                             | 1886.           | 1887.           | Increase.      | Decrease.      |
|--------------------------------------|-----------------|-----------------|----------------|----------------|
| Spirits.....                         | \$69,092,266 00 | \$65,829,321 71 | .....          | \$3,262,944 29 |
| Tobacco.....                         | 27,907,362 53   | 30,108,067 13   | \$2,200,704 60 | .....          |
| Fermented liquors.....               | 19,676,731 20   | 21,922,187 49   | 2,245,456 20   | .....          |
| Oleomargarine.....                   | .....           | 723,948 04      | 723,948 04     | .....          |
| Bank circulation.....                | .....           | 4,288 37        | 4,288 37       | .....          |
| Penalties, &c.....                   | 194,422 45      | 220,204 83      | 25,782 38      | .....          |
| Collections under repealed laws..... | 32,087 17       | 29,283 49       | .....          | 2,803 68       |
| Total .....                          | 116,902,869 44  | 118,837,301 06  | 1,934,431 62   | .....          |

The amount of collections above reported includes certain sums collected but not deposited during the fiscal years named ; thus causing a discrepancy to appear between the amounts collected and the amounts covered into the Treasury by warrants.

The Commissioner, in his report, reiterates his recommendations in previous reports to the effect that the law be amended so as to provide for the taxation of fractions of gallons of distilled spirits ; to authorize the distillation of brandy from all kinds of fruits under the exemptions now accorded to distillers of brandy from apples, peaches, and grapes exclusively, and to provide for the storage of all kinds of fruit brandy in special bonded warehouses. He also recommends that the tax on reimported domestic spirits be treated as an internal-revenue tax, and levied upon the quantity drawn from the distillery warehouse, or to require the duty payable under section 2500 of the Revised Statutes, to be paid with interest at a rate to be determined by Congress, the interest to run from the date of the withdrawal from the distillery warehouse, or from the date of payment of the drawback, as the case may be.

He also points out the great disparity between the special taxes and the tax on the article itself in the oleomargarine law, which leaves it in doubt as to whether the law should be construed as a protective measure, or as a prohibitory measure. He suggests a simplification of the statute, if it is to be simply an internal-revenue measure, and submits certain information, including bills introduced and laws passed by other countries, as valuable aids to Congress, whether the law is to be perfected either as a protective measure or as a prohibitory measure.

In my opinion, the adoption of the amendments proposed by the Commissioner of Internal Revenue would remove certain existing ine-



qualities in the payment of tax. His recommendations are therefore approved.

I would also recommend that the law relative to oleomargarine be carefully reconsidered by Congress, and so amended as to render it more efficient as a means of protecting the people from being imposed upon through the sale of this article as butter.

#### ENGRAVING AND PRINTING.

The appropriations for the support of the Bureau of Engraving and Printing for the fiscal year were \$795,008.30, and the estimated number of sheets of securities to be produced, 29,532,550. The actual expenses were \$794,477.90, and the number of sheets of securities turned out during the year, 32,652,207. The delivery to the Treasurer of the United States of the new silver certificates of the denomination of one dollar began September 20, 1886; of the two-dollar certificates, November 27, 1886, and of the five-dollar certificates, February 9, 1887. To October 31, 1887, there had been delivered to the Treasurer for issue certificates of these denominations amounting to \$47,944,000, of which \$17,916,000 was in one-dollar certificates and \$11,128,000 in two-dollar certificates.

Under the authority given in the last appropriation act, all of the officers, clerks, and employés of the Bureau, except the plate-printers and their assistants, were on July 1, 1887, placed on annual salaries, instead of daily wages, and the number to be employed in each grade was fixed by a Departmental order. No difficulty has been found in carrying on the work under this organization. In order to place this establishment on the same permanent footing as the other bureaus of the Department, it is, however, desirable that its organization should be fixed by law. The estimates for the next fiscal year accordingly set forth the number of persons to be employed in each grade and the salaries they are to receive.

The great increase in the quantity of securities which the various branches of the Government estimate that they will require during the next fiscal year has made it necessary to submit an estimate of an increased appropriation for the support of the Bureau. The estimated number of sheets of securities to be printed is 51,150,050, as against an estimated production of 34,992,794 sheets during the current fiscal year. The estimated appropriation is \$1,152,915. The appropriation for the current year is \$918,030. The increase in the quantity of work to be done is more than 46 per cent., while the increase in the appropriation asked for is only 25½ per cent.



## REVENUE MARINE.

There has been an increased performance of work by the revenue cutters. The officers of this service have discharged their duties with energy and fidelity, and the vessels in their charge have been safely and skilfully navigated on harbor and coasting duty and on extensive cruises.

Thirty-eight vessels have been in commission during the year, and a new steamer has just been placed for boarding duty on the Mississippi river. The total number of persons employed in this service is 1,046.

The following is the record of regular duty for the year ending June 30, 1887 :

|                                                                                                                     |                   |
|---------------------------------------------------------------------------------------------------------------------|-------------------|
| Aggregate number of miles cruised by vessels.....                                                                   | 351, 395          |
| Number of merchant-vessels boarded and examined.....                                                                | 31, 586           |
| Number of merchant-vessels found violating law in some particular and seized or reported to proper authorities..... | 1, 282            |
| Fines or penalties incurred by vessels so seized or reported.....                                                   | \$393, 961. 70    |
| Number of vessels in distress assisted.....                                                                         | 207               |
| Value of vessels and their cargoes imperilled by the sea to which assistance was rendered.....                      | \$4, 969, 450. 00 |
| Number of persons on board vessels assisted.....                                                                    | 3, 106            |

Forty-two persons were picked out of the water and saved from drowning.

The revenue-marine steamers "Rush" and "Bear" have been actively engaged in enforcing the laws which prohibit the killing of fur-seals in the Territory of Alaska and the waters thereof, except, under the supervision of the Government, at the Islands of St. Paul and St. George.

Capt. L. G. Shepard, commanding the "Rush," cruised during the summer between Ounalaska and the Pribylov Islands, and seized seven American and five British vessels, having on board 6,307 seal-skins.

Capt. M. A. Healy, in command of the "Bear," also seized two American and one British vessel, in the latter part of the season, having on board 5,155 seal-skins. The "Bear," besides participating in the work of protecting seal life, proceeded as far north as Point Belcher, in the Arctic Ocean. At Port Clarence news was received of the probable survival of one or more of those on board the whaling-bark "Napoleon" when she was wrecked in May, 1885. The "Bear" visited the Siberian coast, and forty-five miles west of Cape Navarin found J. B. Vincent, the sole survivor of eighteen who landed on the ice from the lost vessel. It is highly advisable that a moderate sum be used in purchasing suitable articles to be sent by the next revenue cutter visiting those waters as a reward to the natives who, in a condition



very near starvation, sheltered and fed Vincent and his unfortunate companions.

At St. Michaels, Third Lieut. C. D. Kennedy, of the "Bear," acting as deputy United States marshal, arrested the murderer of Bishop Seghers, and delivered the prisoner to the "Rush," at Ounalaska, for transportation to Sitka. Six destitute miners were taken on board the "Bear," and given passage to Ounalaska.

Material assistance has been given, as customary, by the officers and vessels of this service to the Life-Saving Service. The distance cruised while performing this duty aggregated 16,643 miles.

The expenditures of the Revenue-Cutter Service for the year 1887 were about \$890,000.

This service requires the immediate replacement of a considerable number of its vessels with new ones fully adapted to the requirements of the work to be performed. In this way alone can proper efficiency be secured and real economy in expenditures be brought about.

The revenue-marine steamer "McCulloch," on the Charleston station, is practically worn-out, and should be disposed of and a new one constructed.

The vast extent of the sounds of North Carolina, with numerous bays and rivers, and an extensive and increasing commerce greatly in need of the protection afforded by this service, is guarded by the revenue-marine steamer "Stevens," no longer fit for regular duty. A new vessel should be provided for this station as soon as possible.

The revenue cutters doing harbor boarding duty are in proportion less adequate to the duties they are called upon to perform than the cruising-vessels. Not only have these vessels been greatly deteriorated by age, but in original design they barely met the requirements of a commerce that, since their construction, has increased greatly in volume, and which is now carried on in vessels of remarkable size and speed.

The following revenue-marine steamers doing harbor boarding duty, the "Hamlin," at Boston, the "Washington," at New York, the "Tench Coxe," at Philadelphia, the "Penrose" at Galveston, and the "Hartley," at San Francisco, should all be disposed of, and their places filled with new vessels equal to the proper performance of the duties required of them.

The recommendations made in this report for new vessels, it is estimated, would require \$350,000, and what might be realized from the sale of the old vessels when replaced.



## LIFE-SAVING SERVICE.

The past year has been in many respects a notable one in the history of the Life-Saving Service. The winter was unusually severe, and the number of marine disasters exceeded that of any year previous. Many of the vessels involved were of the larger class, and included several passenger steamships, and more persons and greater values were therefore imperilled. But although the rigor of the weather made the operations of the life-saving crews peculiarly difficult and hazardous, yet in nearly every instance they were eminently successful, and resulted in the saving of a greater number of lives and a larger amount of property than in any former year.

The statistics of operations within the scope of the Service are as follows:

The number of disasters to documented vessels was 332. The number of persons on board was 6,327, of whom 6,272 were saved, and 55 lost. The value of the property involved is estimated at \$7,075,700, of which \$5,788,820 was saved, and \$1,286,880 lost. The number of vessels totally lost was 72. Besides the foregoing, there were 135 disasters to smaller craft, (sail-boats, row-boats, &c.,) on which were 274 persons, 271 of whom were saved, and 3 lost. The value of property involved in the latter disasters was \$96,830, of which \$92,915 was saved, and \$3,915 lost. The following is the aggregate:

|                                                   |               |
|---------------------------------------------------|---------------|
| Total number of disasters.....                    | 467           |
| Total value of property involved.....             | \$7, 172, 530 |
| Total value of property saved.....                | \$5, 881, 735 |
| Total value of property lost.....                 | \$1, 290, 795 |
| Total number of persons on board.....             | 6, 601        |
| Total number of persons saved.....                | 6, 543        |
| Total number of persons lost.....                 | 58            |
| Total number of persons succored at stations..... | 737           |
| Total number of days' succor afforded.....        | 1, 894        |
| Number of vessels totally lost.....               | 72            |

There were, besides the persons saved as above shown, twenty-three other persons rescued, who had fallen from wharves, &c., and would probably have perished but for the aid of the life-saving crews. With the exception of the year preceding, the assistance rendered in saving vessels and cargoes has been greater than ever before, no less than 393 vessels having been aided in getting afloat when stranded, repaired when damaged, piloted out of dangerous places, and helped in similar ways by the life-saving crews. In 210 instances, vessels in danger of stranding were warned off by the signals of the patrolmen.

The number of stations in the Service at the close of the year was 218, and the cost of their maintenance during the year was \$834,985.36.



Seven new stations were completed and put in commission during the year, their respective locations being as follows: North Scituate, Mass.; and Frankfort, Pent Water, White River, Holland, South Haven, and Sturgeon Bay Canal, on Lake Michigan. Two others, one at Cape Elizabeth, Maine, the other at Cape Lookout, North Carolina, have been completed, and are about to be put in operation.

Five stations were rebuilt during the year, at Block Island, Rhode Island; at Ditch Plain and Georgica, on Long Island, and at Shark River and Townsend's Inlet, coast of New Jersey. There are now rebuilding, under contract, the Naragansett Pier and New Stoneham Stations, Rhode Island; the Far Rockaway Station, Long Island, and the Bond's Station, New Jersey. Extensive repairs and alterations have been put upon 22 stations on different portions of the coast, and there are 17 others now in process of renovation and improvement.

#### MARINE-HOSPITAL SERVICE.

The relief furnished by the Service during the past year is greater than at any other in the history of the Service; 45,314 patients were treated, and 331,701 days' relief in hospital have been furnished, and the character of the accommodations is steadily improving as new hospitals are opened and old ones modernized.

The recommendation is renewed for the establishment of a marine hospital at the port of New York, because the necessities for a marine hospital are as great as ever, and because we cannot have as efficient a hospital in a leased building as in one owned by the Government. The reasons are plain—first, because articles of furniture supplied to leased hospitals are limited in amount, and, second, little in the way of alterations can be attempted, and no improvements of the building involving expense can be considered. From an economic point of view, it would be in the interest of the Government to own an establishment of its own in New York harbor, even if there were no other considerations.

The hospitals are generally in fair condition, with the exception of certain additional buildings required at Wilmington and Detroit, where there is insufficient room for the Service, extensive repairs needed at Boston, and the grading of the grounds at Chicago and at New Orleans. The recommendation heretofore made for the establishment of a National Sailors' Home for the reception of aged and worn-out sailors is renewed.



The law of April 29, 1878, known as the National Quarantine Act, has been carried out as fully as the contingent appropriation at the disposal of the Bureau would permit, and in accordance with my direction the publication of the weekly abstracts of sanitary information received has been resumed. These abstracts have been of great service to health officers throughout the country and to quarantine officers generally. The four quarantines maintained by the Bureau, namely, at Ship Island, Sapelo Sound, Cape Charles, and Delaware Breakwater, have been maintained during the quarantine season, and the Ship Island station throughout the year. None of the stations have been provided with modern appliances for the disinfection of ships and the proper handling of cargoes, for the simple reason that these appliances involve the construction of wharves and suitable vessels for the machinery, and there is no fund out of which the expense could be met.

The Cape Charles quarantine station is on a leased island, and although it can be bought for \$5,000, there is no authority of statute for its purchase. A defect in the quarantine act, needing legislative remedy, is that this law has no penalty for the violation of its provisions.

Aid has been extended to Florida in supplying the hospital at Key West, and furnishing nurses and providing a temporary refuge station at Egmont Key, and recently aid has been extended to Tampa, in the construction and maintenance of a temporary hospital, with medical supplies and nurses. A suitable quarantine station on one of the Florida keys is an urgent necessity, for the prevention of the regular inroads of yellow fever on the west coast of Florida. The demand for the Governmental control of seaboard quarantines is becoming yearly more pronounced, and the recent threatened introduction of cholera at New York has emphasized it, but I cannot too strongly urge the necessity for specific appropriations for the creditable management of the quarantines now controlled by the Department.

The expenses of the general service have been \$461,336.19, and the receipts from all sources \$570,227.62.

From special appropriations for repairs and preservation of marine hospitals; furniture and repairs of furniture; vaults, safes, and locks; fuel, lights, and water; heating, hoisting, and ventilating apparatus, the expenditures were \$77,817.61.

From the balance of the fund placed at the disposal of the President for the prevention of the spread of epidemic diseases, there have been expended \$48,649.28, and the unexpended balance, June 30, 1887, was



\$217,193.72. This balance should be reappropriated to meet the contingencies of the service next year, in addition to the special appropriations necessary for the equipment of the quarantines.

## STEAMBOAT-INSPECTION SERVICE.

The *personnel* of the Service on the 30th June, 1887, was composed of 147 officers, clerks, and messengers, as follows: One Supervising Inspector-General, ten supervising inspectors, thirty-eight inspectors of hulls, ten assistant inspectors of hulls, thirty-eight inspectors of boilers, ten assistant inspectors of boilers, one assistant inspector to examine life-preservers, ten special inspectors of foreign steam-vessels; one chief clerk, three clerks, and one messenger to the Supervising Inspector-General; one clerk and messenger to the supervising inspector at New York city, twenty-two clerks to the local boards of inspectors, and one clerk to the special inspectors of foreign steamers at New York.

The offices of Supervising Inspector-General, supervising and local inspectors of steam-vessels, clerks, &c., are organized under the act of Congress approved February 28, 1871, now Title 52, Revised Statutes.

The special inspectors of foreign steam-vessels are organized under the amendment to section 4400, Title 52, Revised Statutes, approved August 7, 1882.

## STATISTICS OF THE SERVICE FOR THE LAST FISCAL YEAR.

*Table giving the statistics of the different divisions of the country.*

| Divisions.          | Steamers. | Net tonnage. | Officers licensed. |
|---------------------|-----------|--------------|--------------------|
| Pacific coast ..... | 458       | 118,515.96   | 2,057              |
| Atlantic coast..... | 2,730     | 482,321.12   | 11,336             |
| Western rivers..... | 1,041     | 181,944.24   | 5,996              |
| Northern lakes..... | 1,462     | 315,537.34   | 6,226              |
| Gulf coast.....     | 429       | 61,957.11    | 2,373              |
| Total ....          | 6,120     | 1,160,275.77 | 27,988             |

|                                                                           |           |
|---------------------------------------------------------------------------|-----------|
| Increase in number of vessels inspected over the preceding year.....      | 376       |
| Increase in the tonnage of vessels inspected over the preceding year..... | 78,527.36 |
| Increase in number of officers licensed.....                              | 2,208     |

*Expenditures.*

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Salaries Supervising Inspector-General, supervising, local, and assistant inspectors, paid from funds in the Treasury not otherwise appropriated, act approved June 19, 1886, (appointments authorized by sections 4402, 4404, and 4414, Revised Statutes) .....                                                                                                                                                                                                                                                                                                                           | \$184,200 60 |
| Contingent expenses, paid from the indefinite appropriation of the surplus revenues in the Treasury received from fees for inspecting steam-vessels and licensing officers, for the payment of clerical help authorized by section 4414, Revised Statutes, fees to United States marshals and witnesses, section 4451, Revised Statutes, and travelling and other expenses, when on official duty, of the Supervising Inspector-General, supervising, local, and assistant inspectors, and all instruments, books, blanks, stationery, furniture, and other things necessary to carry into |              |



effect the provisions of Title 52, Revised Statutes, authorized by section 3689, Revised Statutes:

|                                                          |             |             |
|----------------------------------------------------------|-------------|-------------|
| Salaries of clerks.....                                  | \$29,880 24 |             |
| Travelling and miscellaneous expenses.....               | 32,890 64   |             |
| Clerk, messenger, and room-rent for Board.....           | 183 00      |             |
| Stationery for supervising and local inspectors.....     | 889 89      |             |
| Engraving, printing, and binding officers' licenses..... | 1,235 40    |             |
| New instruments.....                                     | 112 00      |             |
| Reconstructing three testing-machines.....               | 767 80      |             |
| Marshals' and witnesses' fees.....                       | 664 40      |             |
|                                                          |             | \$66,623 37 |

|                                                                                                                    |            |
|--------------------------------------------------------------------------------------------------------------------|------------|
| Total expenditures.....                                                                                            | 250,823 97 |
| Unexpended balance in the Treasury standing to the credit of the Steam-boat-Inspection Service, June 30, 1887..... | 244,813 39 |

Notwithstanding an increase of 376 steamers inspected and 2,208 officers licensed over the previous year, and an extraordinary expense incurred of \$767.80 for the reconstruction of three iron-testing machines, the contingent expenses of the Service have been \$1,797.81 less than they were in the fiscal year preceding.

*Number of accidents during the year resulting in loss of life.*

| Nature of casualty.                        | Number of casualties. | Number of lives lost. |
|--------------------------------------------|-----------------------|-----------------------|
| Fires.....                                 | 5                     | 68                    |
| Collisions.....                            | 24                    | 34                    |
| Breaking of steam-pipes and mud-drums..... | 9                     | 13                    |
| Explosions.....                            | 4                     | 11                    |
| Snags, wrecks, and sinking.....            | 4                     | 94                    |
| Total.....                                 | 46                    | 220                   |

|                                   |     |
|-----------------------------------|-----|
| Number of lives lost in 1886..... | 182 |
| Number of lives lost in 1887..... | 220 |

|                       |    |
|-----------------------|----|
| Increase in 1887..... | 38 |
|-----------------------|----|

Of the number of lives lost in 1887, 74 were passengers and 146 were officers or persons employed on the steamers.

It is estimated that fully five hundred million (500,000,000) passengers were carried on steam-vessels during the year.

*Inspection of foreign steam passenger-vessels under the act of Congress approved August 7, 1882.*

Annual inspection—

|                                                                     |     |
|---------------------------------------------------------------------|-----|
| At New York.....                                                    | 137 |
| At Boston, (including seven inspections at Portland, Me.).....      | 24  |
| At Philadelphia, (including one inspection on the lakes).....       | 10  |
| At Baltimore, (including forty-eight inspections on the lakes)..... | 59  |
| At New Orleans.....                                                 | 13  |
| At San Francisco.....                                               | 6   |

|                               |       |
|-------------------------------|-------|
| Total.....                    | 249   |
| Intermediate inspections..... | 2,086 |

*Expenses of the foreign service for the fiscal year.*

|                                         |             |
|-----------------------------------------|-------------|
| Salaries.....                           | \$21,500 00 |
| Travelling and contingent expenses..... | 1,467 09    |
| Total expenses.....                     | 22,967 09   |



Important changes were made in the steamboat laws, by an act approved June 19, 1886, the most prominent being that which abolished, in substance, the provisions of section 4458, Revised Statutes, authorizing the collection of fees for the inspection of steam-vessels, and the licensing of officers for such vessels; also in substance repealing so much of section 4461, Revised Statutes, as authorized the fees collected under section 4458 of the statutes to be permanently appropriated for the payment of "the salaries of the Supervising Inspector-General, of all the supervising inspectors, local inspectors, assistant inspectors," such salaries to be paid instead, from and after July 1, 1886, from any moneys in the Treasury not otherwise appropriated. By an oversight of the committee having the bill in charge, the bill failed to make provision for the payment of clerks, travelling expenses of officers when on official duty, and other contingent expenses referred to in section 4461, Revised Statutes, which provided for such expenses to be paid from the fees provided in section 4458, Revised Statutes.

This oversight will sooner or later have to be remedied by supplemental legislation. Such legislation was recommended to Congress in a special message from the President of the United States, dated June 19, 1886, (page 6222, Congressional Record, June 20, 1886.) The recommendation was promptly acted upon by the passage of a bill in the Senate to remedy the defect. This bill was reported favorably by the Committee on Commerce of the House of Representatives, and placed on the calendar, but never acted upon thereafter. Attention is called to the necessity of legislation on the subject referred to.

#### THE LIGHT-HOUSE SERVICE.

The Light-House Board reports the changes in aids to navigation as shown in the following table:

|                                                                                 | June 30,<br>1886. | June 30,<br>1887. | Increase. | Decrease. |
|---------------------------------------------------------------------------------|-------------------|-------------------|-----------|-----------|
| Light-houses, light-ships, and stake-lights, including those on the rivers..... | 1,994             | 2,031             | 37        | .....     |
| New lights of all kinds established during the year..                           | 105               | 75                | .....     | 30        |
| Lights discontinued during the year.....                                        | 60                | 38                | .....     | 22        |
| Steam and hot-air fog-signals.....                                              | 76                | 77                | 1         | .....     |
| Whistling buoys in position.....                                                | 40                | 45                | 5         | .....     |
| Bell buoys in position.....                                                     | 44                | 51                | 7         | .....     |
| Lighted buoys in position.....                                                  | 2                 | 4                 | 2         | .....     |
| Other buoys in position.....                                                    | 3,758             | 3,867             | 109       | .....     |

The Light-House Board is still unable to complete the construction of the much-needed light-house on Northwest Seal Rock, (St. George's reef,) off Crescent City, California, owing to insufficient appropriations. It is hoped that funds may be promptly provided for this purpose.



The Board calls attention to the imminent danger that the high iron tower at Hunting Island Light-station, South Carolina, will be undermined and overthrown by the encroachments of the sea. This tower cost \$102,000. The Board asks half that sum with which to buy a new site and place the structure upon it. Failure to provide the means to save this tower may, as in the case of the Mosquito Inlet structure, Florida, cost the Government in the future twice the sum asked now.

The Board also asks \$8,000 with which to establish a light at Lake Borgne, Louisiana, to take the place of the light at St. Joseph's Island, as the latter is being washed away so rapidly that it is now impracticable to save the station. The Board also asks \$25,000 with which to establish Humboldt Light-station, California, upon a more secure site, that occupied by it at present being so seriously threatened that it is believed it will be overthrown by the next severe storm. The Board also asks \$25,000 to enable it to replace the Pamlico Point light-house, North Carolina. When this was asked last year it was stated that the structures were in imminent danger from the encroachments of the sea. The Board now reports that it has been forced to discontinue the light, much to the inconvenience of the commerce of the sound. The interests of navigation demand that the light should be replaced at the earliest day practicable.

Mineral oil is now used as an illuminant throughout the whole of the Light-House Establishment to the complete exclusion of lard oil, the illuminant formerly used, making a large saving in cost and increasing the celerity of lighting and the certainty of maintaining lights in the colder parts of our coasts.

Attention is called to the Board's statements as to its cramped quarters, and especially as to the danger to its archives, and its need for a special building for its offices, museum, and laboratory.

The need shown by the Board for light-house and buoy depots in the new light-house districts established under the authority of recent laws seems to demand early attention.

The loss of the light-house schooner "Mignonette," in the hurricane of 21st September, 1887, makes it necessary that an early appropriation be made for supplying her place.

#### COAST AND GEODETIC SURVEY.

The progress of the work has been commensurate with the means afforded by Congress, although necessarily restricted by the large reduction made in the estimates approved by the Department.

Field operations, including triangulation and topography, astronomical and magnetic work, were carried on within the limits or on the



coasts of twenty-seven States, three Territories, and in the District of Columbia. Hydrographic surveys were prosecuted in the waters or off the coasts of seventeen States and two Territories.

Effort was concentrated in pushing to completion important surveys already in progress, and in beginning those imperatively demanded by the interests of commerce and navigation. Special attention was given to the study of the physical changes in Monomoy and its shoals; to the completion of the resurveys of Long Island Sound and of New York Harbor and its approaches; to the formation and movement of ice and of shoals in Delaware River and Bay; to the investigation of the currents of the Gulf Stream; to resurveys of the harbors of San Francisco and San Diego, and to the preparation of a new and greatly enlarged edition of the Pacific Coast Pilot. The publication of a Quarterly Notice to Mariners was continued, and arrangement made for notices of the same general character to appear monthly. These quarterly and monthly notices are in addition to the occasional notices announcing dangers to navigation or giving information of value to navigators. They contain all corrections made on charts during the month or quarter with lists of charts cancelled, new editions and charts in preparation.

Advance was made in the special triangulation begun in 1884 at the request of the Commissioners of the Topographical Survey of the State of Massachusetts; the surveys asked for by the Harbor Board of Baltimore, to define port-warden lines in that harbor, and to connect them with the triangulation, were made; the boundary line between the States of Virginia and North Carolina was determined, at the request of the commissioners of those States; hydrographic resurveys and examinations were made at New Inlet, North Carolina; Saint Simon's Sound, Georgia, and at Atchafalaya Bay, Louisiana. A special examination was made in Charleston Harbor, to determine any changes of depth due to the effects of the earthquake. On the coasts of California and Oregon, of Washington Territory and of Alaska, in the Columbia River, and in Puget, Washington, and Possession Sounds, surveys were in active progress.

The basis for accurate national and State surveys afforded by the transcontinental triangulation authorized by act of Congress, March 3, 1871, and intended to connect the work on the Atlantic and Pacific coasts, has been extended by the continuation of geodetic operations in the States of Pennsylvania, New Jersey, Tennessee, Indiana, and Wisconsin, and by a survey begun towards the close of the fiscal year in the State of Minnesota.



In the office, which is charged with the duty of making the results of field-work accessible to the people and to the Government by the speediest and most economical methods, there were published 24 new charts and 9 new editions of charts, 10 new charts and 4 new editions being from engraved plates, 14 new charts and 5 new editions from photolithographs. There were printed 37,407 charts, of which number 31,007 were from engraved plates and 6,400 from photolithographs. Distribution was made of 34,019 copies of charts. Of this number, 8,624 were for the use of the Executive Departments, 2,515 for Congress, and 21,010 were sent to agents for sale.

Twelve Notices to Mariners were issued during the year, and 12,000 copies of these notices were printed for distribution. Tide-tables, predicting for 1888 the times and heights of the tide on the Atlantic and Pacific coasts, were in preparation and are now published. Upwards of 480 copies of the third edition of Subdivision No. 13, Atlantic Local Coast Pilot, including the south coast of Long Island, New York Bay, and Hudson River, were published. The manuscript of a new edition (the fourth) of the Pacific Coast Pilot was nearly complete for publication.

Of the annual reports for various years, 2,801 copies were distributed.

For the proper development and economical conduct of the work of the Survey, it is submitted that Congress should grant appropriations to the full amount of the approved estimates.

#### PUBLIC BUILDINGS.

There are under the control of this Department more than two hundred completed and occupied buildings to be cared for from the annual appropriations for "repairs and preservation," "vaults, safes and locks," and repairs to heating apparatus; and during the past year work of construction and repairs specially appropriated for have been prosecuted upon sixty-three buildings, of which number four have been completed, involving a total expenditure of \$3,261,373.82, which is fully accounted for in the report of the Supervising Architect of this Department.

The total expenditures during the year for sites, construction of new buildings, and repairs specially appropriated for aggregate \$2,841,139.55; for repairs and preservation of completed buildings, \$229,072.14; for heating apparatus and repairs to same, \$135,454.72; for vaults, safes, and locks, \$52,068.86, and for photographing plans for public buildings, \$3,638.55.

After a careful consideration of the method that has been pursued in the past in appropriating money for the construction of public build-



ings, I am convinced that a great saving of time and money would be secured if the full amount of the limit of cost should be appropriated in one sum, so that the work of construction might be uninterruptedly pursued, and thus avoid a suspension of work by reason of the exhaustion of a partial appropriation. If this method should be adopted, the unfortunate delay experienced by the Department up to this time, in completing the public buildings, would be avoided, and the large sums required for the rental of private buildings on account of this delay be saved to the Government.

It may be stated that the estimates for some of the buildings now in course of erection were prepared as far back as 1882, the basis for which were the rates prevailing at that time, but, by reason of the great advance in the price of labor and material since that date, owing to the prosperous condition of the building trade, contracts cannot be secured, even after the most public advertisement, except at greatly increased prices, thus rendering it impossible to complete the buildings as originally designed, and sometimes requiring the omission of important parts of the work.

#### *New Quarters.*

It is deemed very desirable that an appropriation should be made for office accommodations, outside of the Treasury building, for the architectural division of this Department, as the present quarters are insufficiently lighted and too contracted to permit the proper transaction of the delicate and important work under its supervision.

#### STATUTE OF LIMITATIONS.

The necessity for the passage of a statute of limitations constantly presses upon the attention of the accounting officers of the Government.

I call attention to the views expressed on this subject in the annual reports of the First and Second Comptrollers of the Treasury (pages 535 and 542, respectively).

#### HALL OF RECORDS.

I call attention to the oft-repeated recommendation of my predecessors in office to the necessity for the construction of a fire-proof building suitable for the storage of the files and records of the several Departments.

Many of these papers and records of great value are stored in unsafe and almost inaccessible places.

The Secretary of the Treasury transmitted January 17, 1883, plans and specifications prepared by the Supervising Architect for such a



building. I earnestly urge this matter upon the attention of the Congress, asking thereon favorable and speedy action.

## DISTRICT OF COLUMBIA.

The net expenditures on account of the District of Columbia for the fiscal year 1887 were \$4,085,251.39. The revenues deposited in the Treasury on this account for the same period were \$2,367,869.01.

During the fiscal year 1887 there has been issued in payment for judgments of the Court of Claims \$3,150 of the 3.65 per cent. bonds. There has been retired through the operations of the sinking-fund, \$401,700 of the bonded indebtedness of the District, making a net reduction of \$398,550, and reducing the amount annually required for interest \$22,138.

Since the duties of the commissioners of the sinking-fund of the District of Columbia were devolved on the Treasurer of the United States by the act of Congress of June 11, 1878, (20 Stat., 106,) the bonded debt of the District has been increased \$837,700 by the issue of 3.65 per cent. bonds in exchange for certificates of the board of audit and in payment for judgments of the Court of Claims. There has been retired during the same period \$1,952,250 of the bonded debt, making a net reduction of \$1,114,550, reducing the annual interest charge \$84,068.22.

The amount realized from the sale of bonds in which the 10 per cent. retained from contractors with the District of Columbia was invested, as required by the act of June 11, 1878, exceeds the sum necessary to pay the amounts originally withheld. At the close of the fiscal year 1887 the surplus amounted to \$25,835.81, and has been covered into the Treasury as a miscellaneous receipt, to the credit of the United States and District of Columbia in equal parts, as required by law.

Detailed information in regard to the affairs of the District of Columbia will be found in the reports to be submitted by the District commissioners and by the Treasurer of the United States as ex-officio commissioner of the sinking-fund of the District.

The several reports of the heads of offices and bureaus are herewith transmitted.

CHARLES S. FAIRCHILD,

*Secretary of the Treasury.*

The Honorable

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.



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TABLES ACCOMPANYING THE REPORT ON THE FINANCES.

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TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, JUNE 30, 1887.

|                                                                                                                                                                                                                                                                                                 | Length of loan. | When redeemable.                   | Rate of interest.                              | Price at which sold.                  | Amount authorized. | Amount issued.  | Amount outstanding. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------------|------------------------------------------------|---------------------------------------|--------------------|-----------------|---------------------|
| <b>OLD DEBT.</b>                                                                                                                                                                                                                                                                                |                 |                                    |                                                |                                       |                    |                 |                     |
| For detailed information in regard to the earlier loans embraced under this head, see Finance Report for 1876.                                                                                                                                                                                  |                 |                                    |                                                |                                       |                    |                 |                     |
| <b>TREASURY NOTES PRIOR TO 1846.</b>                                                                                                                                                                                                                                                            |                 |                                    |                                                |                                       |                    |                 |                     |
| Acts of October 12, 1837 (5 Statutes, 201); May 21, 1838 (5 Statutes, 228); March 2, 1839 (5 Statutes, 323); March 31, 1840 (5 Statutes, 370); February 15, 1841 (5 Statutes, 411); January 31, 1842 (5 Statutes, 469); August 31, 1842 (5 Statutes, 581); and March 3, 1843 (5 Statutes, 614). | 1 and 2 years   | 1 and 2 years from date.           | $\frac{1}{2}$ of 1 to 6 per cent.              | Par                                   | \$51,000,000.00    | \$47,002,900.00 | (†)                 |
| <b>TREASURY NOTES OF 1846.</b>                                                                                                                                                                                                                                                                  |                 |                                    |                                                |                                       |                    |                 |                     |
| Act of July 22, 1846 (9 Statutes, 39)                                                                                                                                                                                                                                                           | 1 year          | 1 year from date.                  | $\frac{1}{2}$ of 1 to $5\frac{1}{2}$ per cent. | Par                                   | 10,000,000.00      | 7,687,800.00    | (†)                 |
| <b>MEXICAN INDEMNITY.</b>                                                                                                                                                                                                                                                                       |                 |                                    |                                                |                                       |                    |                 |                     |
| Act of August 10, 1846 (9 Statutes, 94)                                                                                                                                                                                                                                                         | 5 years         | 5 years from date.                 | 5 per cent.                                    | Par                                   | 320,000.00         | 303,573.92      | (†)                 |
| <b>TREASURY NOTES OF 1847.</b>                                                                                                                                                                                                                                                                  |                 |                                    |                                                |                                       |                    |                 |                     |
| Act of January 28, 1847 (9 Statutes, 118)                                                                                                                                                                                                                                                       | 1 and 2 years   | 1 and 2 years from date.           | $5\frac{1}{2}$ and 6 per cent.                 | Par                                   | 23,000,000.00      | *26,122,100.00  | (†)                 |
| <b>TREASURY NOTES OF 1857.</b>                                                                                                                                                                                                                                                                  |                 |                                    |                                                |                                       |                    |                 |                     |
| Act of December 23, 1857 (11 Statutes, 257)                                                                                                                                                                                                                                                     | 1 year          | 1 year from date.                  | 3 to 6 per cent.                               | Par                                   | Indefinite         | 52,778,900.00   | (†)                 |
| <b>BOUNTY-LAND SCRIP.</b>                                                                                                                                                                                                                                                                       |                 |                                    |                                                |                                       |                    |                 |                     |
| Act of February 11, 1847 (9 Statutes, 125)                                                                                                                                                                                                                                                      | Indefinite      | At the pleasure of the Government. | 6 per cent.                                    | Par                                   | Indefinite         | 233,075.00      | (†)                 |
| <b>LOAN OF 1847.</b>                                                                                                                                                                                                                                                                            |                 |                                    |                                                |                                       |                    |                 |                     |
| Act of January 28, 1847 (9 Statutes, 118)                                                                                                                                                                                                                                                       | 20 years        | January 1, 1868                    | 6 per cent.                                    | $1\frac{1}{2}$ to 2 per cent. prem'm. | 23,000,000.00      | †28,230,350.00  | 1,250.00            |
| <b>TEXAN INDEMNITY STOCK.</b>                                                                                                                                                                                                                                                                   |                 |                                    |                                                |                                       |                    |                 |                     |
| Act of September 9, 1850 (9 Statutes, 447)                                                                                                                                                                                                                                                      | 14 years        | January 1, 1865                    | 5 per cent.                                    | Par                                   | 10,000,000.00      | 5,000,000.00    | 20,000.00           |
| <b>LOAN OF 1858.</b>                                                                                                                                                                                                                                                                            |                 |                                    |                                                |                                       |                    |                 |                     |
| Act of June 14, 1858 (11 Statutes, 365)                                                                                                                                                                                                                                                         | 15 years        | January 1, 1874                    | 5 per cent.                                    | Average prem'm of $3\frac{5}{16}$ .   | 20,000,000.00      | 20,000,000.00   | 2,000.00            |

\* Including reissues

† Included in "old debt."

† Including conversion of Treasury notes.



TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

|                                                                                                                                                                                                                                                                                                                                                                                                               | Length of loan.     | When redeemable.                   | Rate of interest.         | Price at which sold.                   | Amount authorized. | Amount issued. | Amount outstanding. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------------------------|---------------------------|----------------------------------------|--------------------|----------------|---------------------|
| LOAN OF 1860.                                                                                                                                                                                                                                                                                                                                                                                                 |                     |                                    |                           |                                        |                    |                |                     |
| Act of June 22, 1860 (12 Statutes, 79).....                                                                                                                                                                                                                                                                                                                                                                   | 10 years .....      | Jan. 1, 1871 .....                 | 5 per cent....            | Par to $1\frac{4}{10}\%$ per ct. pr'm. | \$21,000,000.00    | \$7,022,000.00 | \$10,000.00         |
| LOAN OF FEBRUARY, 1861 (1881s).                                                                                                                                                                                                                                                                                                                                                                               |                     |                                    |                           |                                        |                    |                |                     |
| Act of February 8, 1861 (12 Statutes, 129).....                                                                                                                                                                                                                                                                                                                                                               | 10 or 20 years      | Dec. 31, 1880....                  | 6 per cent....            | (Av.) 89.03                            | 25,000,000.00      | 18,415,000.00  | 6,000.00            |
| TREASURY NOTES OF 1861.                                                                                                                                                                                                                                                                                                                                                                                       |                     |                                    |                           |                                        |                    |                |                     |
| Act of March 2, 1861 (12 Statutes, 178) .....                                                                                                                                                                                                                                                                                                                                                                 | 60 days or 2 years. | 60 days or 2 years after date.     | 6 per cent....            | Par to $1\frac{7}{10}\%$ per ct. pr'm. | Indefinite .....   | 35,364,450.00  | 2,500.00            |
| OREGON WAR DEBT.                                                                                                                                                                                                                                                                                                                                                                                              |                     |                                    |                           |                                        |                    |                |                     |
| Act of March 2, 1861 (12 Statutes, 198) .....                                                                                                                                                                                                                                                                                                                                                                 | 20 years .....      | July 1, 1881.....                  | 6 per cent....            | Par .....                              | 2,800,000.00       | 1,090,850.00   | 3,850.00            |
| LOAN OF JULY AND AUGUST, 1861.                                                                                                                                                                                                                                                                                                                                                                                |                     |                                    |                           |                                        |                    |                |                     |
| The act of July 17, 1861 (12 Statutes, 259), authorized the issue of \$250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861 (12 Statutes, 316), authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7-30 notes issued under the act of July 17, 1861. | 20 years .....      | After June 30, 1881.               | 6 per cent....            | Par .....                              | 250,000,000.00     | 189,321,350.00 | 124,550.00          |
| LOAN OF JULY AND AUGUST, 1861.                                                                                                                                                                                                                                                                                                                                                                                |                     |                                    |                           |                                        |                    |                |                     |
| Continued at $3\frac{1}{2}$ per cent. interest, and redeemable at the pleasure of the Government.                                                                                                                                                                                                                                                                                                             | Indefinite....      | At the pleasure of the Government. | $3\frac{1}{2}$ per cent.. | Par .....                              | .....              | .....          | 70,200.00           |
| OLD DEMAND NOTES.                                                                                                                                                                                                                                                                                                                                                                                             |                     |                                    |                           |                                        |                    |                |                     |
| Acts of July 17, 1861 (12 Statutes, 259); August 5, 1861 (12 Statutes, 313); February 12, 1862 (12 Statutes, 338).                                                                                                                                                                                                                                                                                            | Indefinite....      | On demand ....                     | None .....                | Par .....                              | 60,000,000.00      | *60,030,000.00 | 57,130.00           |



## SEVEN-THIRTIES OF 1861.

Act of July 17, 1861 (12 Statutes, 259) .....

## FIVE-TWENTIES OF 1862.

Acts of February 25, 1862 (12 Statutes, 345), March 3, 1864 (13 Statutes, 13), and January 28, 1865 (13 Statutes, 425).

## LEGAL-TENDER NOTES.

The act of February 25, 1862 (12 Statutes 345), authorized the issue of \$150,000,000 United States notes, not bearing interest, payable to bearer at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, \$50,000,000 to be applied to the redemption of demand notes authorized by the act of July 17, 1861; these notes to be a legal tender in payment of all debts, public and private, within the United States, except duties on imports and interest on the public debt, and to be exchangeable for six per cent. United States bonds. The act of July 11, 1862 (12 Statutes, 532), authorized an additional issue of \$150,000,000 of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than \$35,000,000 of a lower denomination than five dollars; these notes to be a legal tender as before authorized. The act of March 3, 1863 (12 Statutes, 710), authorized an additional issue of \$150,000,000 of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender as before authorized. The same act limited the time in which the Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of \$100,000,000 authorized by the resolution of January 17, 1863 (12 Statutes, 822).

## TEMPORARY LOAN.

Acts of February 25, 1862 (12 Statutes, 346), March 17, 1862 (12 Statutes, 370), July 11, 1862 (12 Statutes, 532), and June 30, 1864 (13 Statutes, 218).

## CERTIFICATES OF INDEBTEDNESS.

Acts of March 1, 1862 (12 Statutes, 352), May 17, 1862 (12 Statutes, 370), and March 3, 1863 (12 Statutes, 710).

## FRACTIONAL CURRENCY.

Acts of July 17, 1862 (12 Statutes, 592), March 3, 1863 (12 Statutes, 711), and June 30, 1864 (13 Statutes, 220).

| 3 years.....   | Aug. 19 and<br>Oct. 1, 1864. | 7½ per cent.             | Av. pre. of<br><sup>40%</sup><br>1000. | Indefinite.....   | 139, 999, 750. 00  | 15, 800. 00       |
|----------------|------------------------------|--------------------------|----------------------------------------|-------------------|--------------------|-------------------|
| 5 or 20 years. | May 1, 1867 ...              | 6 per cent....           | Av. pre. of<br><sup>35%</sup><br>1000. | 515, 000, 000. 00 | 514, 771, 600. 00  | 266, 050. 00      |
| Indefinite...  | On demand.....               | None .....               | Par .....                              | 450, 000, 000. 00 | .....              | 346, 681, 016. 00 |
| Indefinite.... | After ten days'<br>notice.   | 4, 5, and 6<br>per cent. | Par .....                              | 150, 000, 000. 00 | *716, 099, 247. 16 | 2, 960. 00        |
| 1 year.....    | 1 year after<br>date.        | 6 per cent....           | Par .....                              | No limit .....    | 581, 753, 241. 65  | 4, 000. 00        |
| Indefinite.... | On presenta-<br>tion.        | None .....               | Par .....                              | 50, 000, 000. 00  | *368, 720, 079. 51 | 6, 946, 964. 37   |

\* Including reissues.



TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Length of loan.   | When redeemable.                                      | Rate of interest.     | Price at which sold.    | Amount authorized. | Amount issued.  | Amount outstanding. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------------------------|-----------------------|-------------------------|--------------------|-----------------|---------------------|
| LOAN OF 1863.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                   |                                                       |                       |                         |                    |                 |                     |
| The act of March 3, 1863 (12 Statutes, 709), authorized a loan of \$900,000,000, and the issue of bonds, with interest not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864 (13 Statutes, 219), repeals the above authority, except as to the \$75,000,000 of bonds already advertised for. Bonds of this loan continued at 3½ per cent. interest, and redeemable at the pleasure of the Government. | 17 years . . . .  | July 1, 1881 . . .                                    | 6 per cent. . .       | Average premium of 4½%. | \$75,000,000.00    | \$75,000,000.00 | \$17,900.00         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Indefinite . . .  | At the pleasure of the Government.                    | 3½ per cent. . .      | Par . . . . .           | .....              | .....           | 7,150.00            |
| ONE-YEAR NOTES OF 1863.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |                                                       |                       |                         |                    |                 |                     |
| Act of March 3, 1863 (12 Statutes, 710) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 1 year . . . . .  | 1 year after date.                                    | 5 per cent. . .       | Par . . . . .           | 400,000,000.00     | 44,520,000.00   | 36,205.00           |
| TWO-YEAR NOTES OF 1863.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |                                                       |                       |                         |                    |                 |                     |
| Act of March 3, 1863 (12 Statutes, 710) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2 years . . . . . | 2 years after date.                                   | 5 per cent. . .       | Par . . . . .           | 400,000,000.00     | 166,480,000.00  | 29,400.00           |
| GOLD CERTIFICATES.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                   |                                                       |                       |                         |                    |                 |                     |
| Act of March 3, 1863 (12 Statutes, 711) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Indefinite . . .  | On demand . . .                                       | None . . . . .        | Par . . . . .           | Indefinite . . . . | .....           | 121,486,817.00      |
| COMPOUND-INTEREST NOTES.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                   |                                                       |                       |                         |                    |                 |                     |
| Acts of March 3, 1863 (12 Statutes, 710), and June 30, 1864 (13 Statutes, 218). . . . .                                                                                                                                                                                                                                                                                                                                                                                                                               | 3 years . . . . . | 3 years from date.                                    | 6 per cent. compound. | Par . . . . .           | 400,000,000.00     | 266,595,440.00  | 192,880.00          |
| TEN-FORTIES OF 1864.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                   |                                                       |                       |                         |                    |                 |                     |
| Act of March 3, 1864 (13 Statutes, 13) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 10 or 40 years.   | March 1, 1874.                                        | 5 per cent. . .       | Par to 7 per ct. prem.  | 200,000,000.00     | 196,118,300.00  | 71,450.00           |
| FIVE-TWENTIES OF JUNE, 1864.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                   |                                                       |                       |                         |                    |                 |                     |
| Act of June 30, 1864 (13 Statutes, 218) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5 or 20 years.    | Nov. 1, 1869 . . .                                    | 6 per cent. . .       | Av. prem. of 2½%.       | 400,000,000.00     | 125,561,300.00  | 44,100.00           |
| SEVEN-THIRTIES OF 1864 AND 1865.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                   |                                                       |                       |                         |                    |                 |                     |
| Acts of June 30, 1864 (13 Statutes, 218), January 28, 1865 (13 Statutes, 425), and March 3, 1865 (13 Statutes, 468). . . . .                                                                                                                                                                                                                                                                                                                                                                                          | 3 years . . . . . | Aug. 15, 1867 }<br>June 15, 1868 }<br>July 15, 1868 } | 7½ per ct. }          | Av. prem. of 1½%.       | 800,000,000.00     | 829,992,500.00  | 129,600.00          |
| NAVY PENSION FUND.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                   |                                                       |                       |                         |                    |                 |                     |
| The act of July 1, 1864 (13 Statutes, 414), authorized the Secretary of                                                                                                                                                                                                                                                                                                                                                                                                                                               | Indefinite . . .  | Indefinite . . . .                                    | 3 per cent. . .       | Par . . . . .           | Indefinite . . . . | 14,000,000.00   | 14,000,000.00       |



the Navy to invest in registered securities of the United States so much of the Navy pension fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868 (15 Statutes, 170), fixed the interest on this fund at 3 per centum per annum in lawful money, and confined its use to the payment of naval pensions exclusively.

FIVE-TWENTIES OF 1865.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

CONSOLS OF 1865.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

CONSOLS OF 1867.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

CONSOLS OF 1868.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

THREE-PER-CENT. CERTIFICATES.

Acts of March 2, 1867 (14 Statutes, 558), and July 25, 1868 (15 Statutes, 183).

FIVE-PER-CENT. LOAN OF 1881.

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), to the extent necessary for the redemption of fractional currency in silver coins of the denominations of ten, twenty-five, and fifty cents of standard value.

The act of March 3, 1875 (18 Statutes, 466), directs the Secretary of the Treasury to issue bonds of the character and description set out in the act of July 14, 1870 (16 Statutes, 272), to James B. Eads, or his legal representatives, in payment at par of the warrants of the Secretary of War for the construction of jetties and auxiliary works to maintain a wide and deep channel between the South Pass of the Mississippi River and the Gulf of Mexico, unless Congress shall have previously provided for the payment of the same by the necessary appropriation of money.

\* Including reissues.

|  | 5 or 20 years.   | Nov. 1, 1870 . . . | 6 per cent. . . | Av. prem.<br>of $2\frac{5}{16}\%$ | Indefinite. . . . . | 203, 327, 250. 00 | 28, 850. 00  |
|--|------------------|--------------------|-----------------|-----------------------------------|---------------------|-------------------|--------------|
|  | 5 or 20 years.   | July 1, 1870 . . . | 6 per cent. . . | Av. prem.<br>of $3\frac{9}{16}\%$ | Indefinite. . . . . | 332, 998, 950. 00 | 179, 600. 00 |
|  | 5 or 20 years.   | July 1, 1872 . . . | 6 per cent. . . | Av. prem.<br>of $1\frac{3}{16}\%$ | Indefinite. . . . . | 379, 618, 000. 00 | 378, 750. 00 |
|  | 5 or 20 years.   | July 1, 1873 . . . | 6 per cent. . . | Av. prem.<br>of $\frac{4}{16}\%$  | Indefinite. . . . . | 42, 539, 350. 00  | 73, 400. 00  |
|  | Indefinite . . . | On demand . . .    | 3 per cent. . . | Par . . . . .                     | 75, 000, 000. 00    | *85, 155 000. 00  | 5, 000. 00   |



TABLE A—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Length of loan.    | When redeemable.    | Rate of interest. | Price at which sold. | Amount authorized. | Amount issued.   | Amount outstanding. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------|-------------------|----------------------|--------------------|------------------|---------------------|
| <p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$200,000,000 at 5 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government, after ten years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871 (16 Statutes, 399), increases the amount of 5 per cents to \$500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.</p> <p>The act of December 17, 1873 (18 Statutes, 1), authorized the issue of an equal amount of bonds of the loan of 1858, which the holders thereof may, on or before February 1, 1874, elect to exchange for the bonds of this loan.</p> | > 10 years         | May 1, 1881 . . .   | 5 per cent. . .   | Par . . .            |                    | \$517,994,150.00 | \$128,950.00        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                    |                     |                   |                      | \$1,500,000,000.00 |                  |                     |
| <p>FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (REFUNDING.)</p> <p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$300,000,000 at 4½ per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after fifteen years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 15 years . . . . . | Sept. 1, 1891 . . . | 4½ per cent. . .  | Par . . . . .        |                    | 185,000,000.00   | 185,000,000.00      |
| <p>FOUR-PER-CENT. LOAN OF 1907. (REFUNDING.)</p> <p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$1,000,000,000 at 4 per centum, payable in coin of the present standard</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 30 years . . . . . | July 1, 1907 . . .  | 4 per cent. . .   | Par to one-half      |                    | 708,980,800.00   | 707,300,600.00      |



value, at the pleasure of the United States Government, after thirty years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. See Refunding Certificates, page X.

FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (RESUMPTION.)

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.

FOUR-PER-CENT. LOAN OF 1907. (RESUMPTION.)

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.

CERTIFICATES OF DEPOSIT.

The act of June 8, 1872 (17 Statutes, 336), authorizes the deposit of United States notes without interest by banking associations in sums not less than \$10,000, and the issue of certificates therefor in denominations of not less than \$5,000; which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the settlement of clearing-house balances, at the place where the deposits therefor were made, and that the United States notes for which such certificates were issued or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.

| 15 years.....  | Sept. 1, 1891.... | 4½ per cent..  | Par to one and one-half per cent. premium. | Indefinite..... | 65,000,000.00 | 65,000,000.00 |
|----------------|-------------------|----------------|--------------------------------------------|-----------------|---------------|---------------|
| 30 years.....  | July 1, 1907....  | 4 per cent.... | Par .....                                  | Indefinite..... | 30,500,000.00 | 30,500,000.00 |
| Indefinite.... | On demand ...     | None. ....     | Par .....                                  | No limit .....  | 64,780,000.00 | 9,080,000.00  |



TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  | Length of loan. | When redeemable.                    | Rates of interest. | Price at which sold. | Amount authorized. | Amount issued.  | Amount outstanding.      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------|-------------------------------------|--------------------|----------------------|--------------------|-----------------|--------------------------|
| <b>SILVER CERTIFICATES.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                 |                                     |                    |                      |                    |                 |                          |
| The act of February 28, 1878 (20 Statutes, 26, sec. 3), provides that any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States in sums not less than ten dollars and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be reissued. |  | Indefinite...   | On demand ...                       | None .....         | Par....              | No limit .....     | .....           | \$145,543,150.00         |
| <b>REFUNDING CERTIFICATES.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |                 |                                     |                    |                      |                    |                 |                          |
| The act of February 26, 1879 (20 Statutes, 321), authorizes the Secretary of the Treasury to issue, in exchange for lawful money of the United States, certificates of deposit, of the denomination of ten dollars, bearing interest at the rate of four per centum per annum, and convertible at any time, with accrued interest, into the four per centum bonds described in the refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than five per centum, in the mode prescribed by said act.                                                                        |  | Indefinite...   | Convertible into 4 per cent. bonds. | 4 per cent....     | Par.....             | No limit .....     | \$40,012,750.00 | 175,250.00               |
| <b>FUNDED LOAN OF 1881, CONTINUED AT THREE AND ONE-HALF PER CENT.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |                 |                                     |                    |                      |                    |                 |                          |
| These bonds were issued in exchange for five per cent. bonds of the funded loan of 1881, by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.                                                                                                                                                                                                                                                                                                                                                                                                             |  | Indefinite...   | At pleasure of the Government.      | 3½ per cent..      | Par.....             | .....              | .....           | 48,200.00                |
| <b>LOAN OF JULY 12, 1882.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |                 |                                     |                    |                      |                    |                 |                          |
| These bonds were issued in exchange for the five and six per cent. bonds which had been previously continued at three and one-half per cent., by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.                                                                                                                                                                                                                                                                                                                                                        |  | Indefinite...   | At pleasure of the Government.      | 3 per cent....     | Par.....             | .....              | .....           | 23,779,150.00            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                 |                                     |                    |                      |                    |                 | <u>*1,657,602,592.63</u> |

\* Exclusive of \$64,623,512 bonds issued to Pacific railroads.



PRINCIPAL OF THE PUBLIC DEBT, 1791 TO 1887. LXXVII

TABLE B.—STATEMENT OF OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES ON THE 1ST OF JANUARY OF EACH YEAR FROM 1791 TO 1843, INCLUSIVE, AND ON THE 1ST OF JULY OF EACH YEAR FROM 1843 TO 1887, INCLUSIVE.

| Year.             | Amount.            | Year.             | Amount.               |
|-------------------|--------------------|-------------------|-----------------------|
| Jan. 1, 1791..... | \$75, 463, 476. 52 | Jan. 1, 1840..... | \$3, 573, 343. 82     |
| 1792.....         | 77, 227, 924. 66   | 1841.....         | 5, 250, 875. 54       |
| 1793.....         | 80, 352, 634. 04   | 1842.....         | 13, 594, 480. 73      |
| 1794.....         | 78, 427, 404. 77   | 1843.....         | 20, 601, 226. 28      |
| 1795.....         | 80, 747, 587. 39   | July 1, 1843..... | 32, 742, 922. 00      |
| 1796.....         | 83, 762, 172. 07   | 1844.....         | 23, 461, 652. 50      |
| 1797.....         | 82, 064, 479. 33   | 1845.....         | 15, 925, 303. 01      |
| 1798.....         | 79, 228, 529. 12   | 1846.....         | 15, 550, 202. 97      |
| 1799.....         | 78, 408, 669. 77   | 1847.....         | 38, 826, 534. 77      |
| 1800.....         | 82, 976, 294. 35   | 1848.....         | 47, 044, 862. 23      |
| 1801.....         | 83, 038, 050. 80   | 1849.....         | 63, 061, 858. 69      |
| 1802.....         | 80, 712, 632. 25   | 1850.....         | 63, 452, 773. 55      |
| 1803.....         | 77, 054, 686. 30   | 1851.....         | 68, 304, 796. 02      |
| 1804.....         | 86, 427, 120. 88   | 1852.....         | 66, 199, 341. 71      |
| 1805.....         | 82, 312, 150. 50   | 1853.....         | 59, 803, 117. 70      |
| 1806.....         | 75, 723, 270. 66   | 1854.....         | 42, 242, 222. 42      |
| 1807.....         | 69, 218, 398. 64   | 1855.....         | 35, 586, 956. 56      |
| 1808.....         | 65, 196, 317. 97   | 1856.....         | 31, 972, 537. 90      |
| 1809.....         | 57, 023, 192. 09   | 1857.....         | 28, 699, 831. 85      |
| 1810.....         | 53, 173, 217. 52   | 1858.....         | 44, 911, 881. 03      |
| 1811.....         | 48, 005, 587. 76   | 1859.....         | 58, 496, 837. 88      |
| 1812.....         | 45, 209, 737. 90   | 1860.....         | 64, 842, 287. 88      |
| 1813.....         | 55, 962, 827. 57   | 1861.....         | 90, 580, 873. 72      |
| 1814.....         | 81, 487, 846. 24   | 1862.....         | 524, 176, 412. 13     |
| 1815.....         | 99, 833, 660. 15   | 1863.....         | 1, 119, 772, 138. 63  |
| 1816.....         | 127, 334, 933. 74  | 1864.....         | 1, 815, 784, 370. 57  |
| 1817.....         | 123, 491, 965. 16  | 1865.....         | 2, 680, 647, 869. 74  |
| 1818.....         | 103, 466, 633. 83  | 1866.....         | 2, 773, 236, 173. 69  |
| 1819.....         | 95, 529, 648. 28   | 1867.....         | 2, 678, 126, 103. 87  |
| 1820.....         | 91, 015, 566. 15   | 1868.....         | 2, 611, 687, 851. 19  |
| 1821.....         | 89, 987, 427. 66   | 1869.....         | 2, 588, 452, 213. 94  |
| 1822.....         | 93, 546, 676. 98   | 1870.....         | 2, 480, 672, 427. 81  |
| 1823.....         | 90, 875, 877. 28   | 1871.....         | 2, 353, 211, 332. 32  |
| 1824.....         | 90, 269, 777. 77   | 1872.....         | 2, 253, 251, 328. 78  |
| 1825.....         | 83, 788, 432. 71   | 1873.....         | *2, 234, 482, 993. 20 |
| 1826.....         | 81, 054, 059. 99   | 1874.....         | *2, 251, 690, 468. 43 |
| 1827.....         | 73, 987, 357. 20   | 1875.....         | *2, 232, 284, 531. 95 |
| 1828.....         | 67, 475, 043. 87   | 1876.....         | *2, 180, 395, 067. 15 |
| 1829.....         | 58, 421, 413. 67   | 1877.....         | *2, 205, 301, 392. 10 |
| 1830.....         | 48, 565, 406. 50   | 1878.....         | *2, 256, 205, 892. 53 |
| 1831.....         | 39, 123, 191. 68   | 1879.....         | *2, 349, 567, 482. 04 |
| 1832.....         | 24, 322, 235. 18   | 1880.....         | *2, 120, 415, 370. 63 |
| 1833.....         | 7, 001, 698. 83    | 1881.....         | *2, 069, 013, 569. 58 |
| 1834.....         | 4, 760, 082. 08    | 1882.....         | *1, 918, 312, 994. 03 |
| 1835.....         | 37, 733. 05        | 1883.....         | *1, 884, 171, 728. 07 |
| 1836.....         | 37, 513. 05        | 1884.....         | *1, 830, 528, 923. 57 |
| 1837.....         | 336, 957. 83       | 1885.....         | †1, 876, 424, 275. 14 |
| 1838.....         | 3, 308, 124. 07    | 1886.....         | †1, 756, 445, 205. 78 |
| 1839.....         | 10, 434, 221. 14   | 1887.....         | †1, 688, 229, 591. 63 |

\*In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th of June, issued under act of June 8, 1872, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but being offset by notes held on deposit for their redemption, should properly be deducted from the principal of the public debt in making comparison with former years.

†Exclusive of gold, silver, and currency certificates held in the Treasury's cash, and including \$64,623,512 bonds issued to the several Pacific railroads.



TABLE C.—ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1, 1856, TO JULY 1, 1887.

| Year.               | 3 per cents.       | 3½ per cents.       | 4 per cents.       | 4½ per cents.       | 5 per cents.      | 6 per cents.         | 7½ per cents.       | Total interest-bearing debt. |
|---------------------|--------------------|---------------------|--------------------|---------------------|-------------------|----------------------|---------------------|------------------------------|
| 1856.....           | .....              | .....               | .....              | .....               | \$3, 632, 000. 00 | \$28, 130, 761. 77   | .....               | \$31, 762, 761. 77           |
| 1857.....           | .....              | .....               | .....              | .....               | 3, 489, 000. 00   | 24, 971, 958. 93     | .....               | 28, 460, 958. 93             |
| 1858.....           | .....              | .....               | .....              | .....               | 23, 538, 000. 00  | 21, 162, 838. 11     | .....               | 44, 700, 838. 11             |
| 1859.....           | .....              | .....               | .....              | .....               | 37, 127, 800. 00  | 21, 162, 938. 11     | .....               | 58, 290, 738. 11             |
| 1860.....           | .....              | .....               | .....              | .....               | 43, 476, 300. 00  | 21, 164, 538. 11     | .....               | 64, 640, 838. 11             |
| 1861.....           | .....              | .....               | .....              | .....               | 33, 022, 200. 00  | 57, 358, 673. 95     | .....               | 90, 380, 873. 95             |
| 1862.....           | .....              | .....               | \$57, 926, 116. 57 | .....               | 30, 483, 000. 00  | 154, 313, 225. 01    | \$122, 582, 485. 34 | 365, 304, 826. 92            |
| 1863.....           | .....              | .....               | 105, 629, 385. 30  | .....               | 30, 483, 000. 00  | 431, 444, 813. 83    | 139, 974, 435. 34   | 707, 531, 634. 47            |
| 1864.....           | .....              | .....               | 77, 547, 696. 07   | .....               | 300, 213, 480. 00 | 842, 882, 652. 09    | 139, 286, 935. 34   | 1, 359, 930, 763. 50         |
| 1865.....           | .....              | .....               | 90, 496, 930. 74   | .....               | 245, 709, 420. 63 | 1, 213, 495, 169. 90 | 671, 610, 397. 02   | 2, 221, 311, 918. 29         |
| 1865—August 31..... | .....              | .....               | 618, 127. 98       | .....               | 269, 175, 727. 65 | 1, 281, 736, 439. 33 | 830, 000, 000. 00   | 2, 381, 530, 294. 96         |
| 1866.....           | .....              | .....               | 121, 341, 879. 62  | .....               | 201, 982, 665. 01 | 1, 195, 546, 041. 02 | 813, 460, 621. 95   | 2, 332, 331, 207. 60         |
| 1867.....           | .....              | .....               | 17, 737, 025. 68   | .....               | 198, 533, 435. 01 | 1, 543, 452, 080. 02 | 488, 344, 846. 95   | 2, 248, 067, 387. 66         |
| 1868.....           | .....              | .....               | 801, 361. 23       | .....               | 221, 588, 300. 00 | 1, 878, 303, 984. 50 | 37, 397, 196. 95    | 2, 202, 088, 727. 69         |
| 1869.....           | \$64, 000, 000. 00 | .....               | .....              | .....               | 221, 588, 300. 00 | 1, 874, 347, 222. 39 | .....               | 2, 162, 060, 522. 39         |
| 1870.....           | 66, 125, 000. 00   | .....               | .....              | .....               | 221, 588, 300. 00 | 1, 765, 317, 422. 39 | .....               | 2, 046, 455, 722. 39         |
| 1871.....           | 59, 550, 000. 00   | .....               | 678, 000. 00       | .....               | 274, 236, 450. 00 | 1, 613, 897, 300. 00 | .....               | 1, 934, 696, 750. 00         |
| 1872.....           | 45, 885, 000. 00   | .....               | 678, 000. 00       | .....               | 414, 567, 300. 00 | 1, 374, 883, 800. 00 | .....               | 1, 814, 794, 100. 00         |
| 1873.....           | 24, 665, 000. 00   | .....               | 678, 000. 00       | .....               | 414, 567, 300. 00 | 1, 281, 238, 650. 00 | .....               | 1, 710, 483, 950. 00         |
| 1874.....           | 14, 000, 000. 00   | .....               | 678, 000. 00       | .....               | 510, 628, 050. 00 | 1, 213, 624, 700. 00 | .....               | 1, 738, 930, 750. 00         |
| 1875.....           | 14, 000, 000. 00   | .....               | 678, 000. 00       | .....               | 607, 132, 750. 00 | 1, 100, 865, 550. 00 | .....               | 1, 722, 676, 300. 00         |
| 1876.....           | 14, 000, 000. 00   | .....               | 678, 000. 00       | .....               | 711, 685, 800. 00 | 984, 999, 650. 00    | .....               | 1, 710, 685, 450. 00         |
| 1877.....           | 14, 000, 000. 00   | .....               | .....              | \$140, 000, 000. 00 | 703, 266, 650. 00 | 854, 621, 850. 00    | .....               | 1, 711, 888, 500. 00         |
| 1878.....           | 14, 000, 000. 00   | .....               | 98, 850, 000. 00   | 240, 000, 000. 00   | 703, 266, 650. 00 | 738, 619, 000. 00    | .....               | 1, 794, 735, 650. 00         |
| 1879.....           | 14, 000, 000. 00   | .....               | 741, 522, 000. 00  | 250, 000, 000. 00   | 508, 440, 350. 00 | 283, 681, 350. 00    | .....               | 1, 797, 643, 700. 00         |
| 1880.....           | 14, 000, 000. 00   | .....               | 739, 347, 800. 00  | 250, 000, 000. 00   | 484, 864, 900. 00 | 235, 780, 400. 00    | .....               | 1, 723, 993, 100. 00         |
| 1881.....           | 14, 000, 000. 00   | .....               | 739, 347, 800. 00  | 250, 000, 000. 00   | 439, 841, 350. 00 | 196, 378, 600. 00    | .....               | 1, 639, 567, 750. 00         |
| 1882.....           | 14, 000, 000. 00   | \$460, 461, 050. 00 | 739, 349, 350. 00  | 250, 000, 000. 00   | .....             | .....                | .....               | 1, 463, 810, 400. 00         |
| 1883.....           | 318, 204, 350. 00  | 32, 082, 600. 00    | 737, 942, 200. 00  | 250, 000, 000. 00   | .....             | .....                | .....               | 1, 338, 229, 150. 00         |
| 1884.....           | 238, 612, 150. 00  | .....               | 737, 951, 700. 00  | 250, 000, 000. 00   | .....             | .....                | .....               | 1, 226, 563, 850. 00         |
| 1885.....           | 208, 190, 500. 00  | .....               | 737, 960, 450. 00  | 250, 000, 000. 00   | .....             | .....                | .....               | 1, 196, 150, 950. 00         |
| 1886.....           | 158, 046, 600. 00  | .....               | 737, 967, 500. 00  | 250, 000, 000. 00   | .....             | .....                | .....               | 1, 146, 014, 100. 00         |
| 1887.....           | 33, 716, 500. 00   | .....               | 737, 975, 850. 00  | 250, 000, 000. 00   | .....             | .....                | .....               | 1, 021, 692, 350. 00         |



TABLE C.—ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, ETC.—Continued.

| Year.          | Debt on which interest has ceased. | Debt bearing no interest. | Outstanding principal. | Cash in the Treasury July 1. | Total debt, less cash in Treasury. | Annual interest charge. |
|----------------|------------------------------------|---------------------------|------------------------|------------------------------|------------------------------------|-------------------------|
| 1856—July 1    | \$209,776.13                       | -----                     | \$31,972,537.90        | \$21,006,584.89              | \$10,965,953.01                    | \$1,869,445.70          |
| 1857           | 238,872.92                         | -----                     | 28,699,831.85          | 18,701,210.09                | 9,998,621.76                       | 1,672,767.53            |
| 1858           | 211,042.92                         | -----                     | 44,911,881.03          | 7,011,689.31                 | 37,900,191.72                      | 2,446,670.28            |
| 1859           | 206,099.77                         | -----                     | 58,496,837.88          | 5,091,603.69                 | 53,405,234.19                      | 3,126,166.28            |
| 1860           | 201,449.77                         | -----                     | 64,842,287.88          | 4,877,885.87                 | 59,964,402.01                      | 3,443,687.29            |
| 1861           | 199,999.77                         | -----                     | 90,580,873.72          | 2,862,212.92                 | 87,718,660.80                      | 5,092,630.43            |
| 1862           | 280,195.21                         | \$158,591,390.00          | 524,176,412.13         | 18,863,659.96                | 505,312,752.17                     | 22,048,509.59           |
| 1863           | 473,048.16                         | 411,767,456.00            | 1,119,772,138.63       | 8,421,401.22                 | 1,111,350,737.41                   | 41,854,148.01           |
| 1864           | 416,335.86                         | 455,437,271.21            | 1,815,784,370.57       | 106,332,093.53               | 1,709,452,277.04                   | 78,853,487.24           |
| 1865           | 1,245,771.20                       | 458,090,180.25            | 2,680,647,869.74       | 5,832,012.98                 | 2,674,815,856.76                   | 137,742,617.43          |
| 1865—August 31 | 1,503,020.09                       | 461,616,311.51            | 2,844,649,626.56       | 88,218,055.13                | 2,756,431,571.43                   | 150,977,697.87          |
| 1866—July 1    | 935,092.05                         | 439,969,874.04            | 2,773,236,173.69       | 137,200,009.85               | 2,636,036,163.84                   | 146,068,196.29          |
| 1867           | 1,840,615.01                       | 428,218,101.20            | 2,678,126,103.87       | 169,974,892.18               | 2,508,151,211.69                   | 138,892,451.39          |
| 1868           | 1,197,340.89                       | 408,401,782.61            | 2,611,687,851.19       | 130,834,437.96               | 2,480,853,413.23                   | 128,459,598.14          |
| 1869           | 5,260,181.00                       | 421,131,510.55            | 2,588,452,213.94       | 155,680,340.85               | 2,432,771,873.09                   | 125,523,998.34          |
| 1870           | 3,708,641.00                       | 430,508,064.42            | 2,480,672,427.81       | 149,502,471.60               | 2,331,169,956.21                   | 118,784,960.34          |
| 1871           | 1,948,902.26                       | 416,565,680.06            | 2,353,211,332.32       | 106,217,263.65               | 2,246,994,068.67                   | 111,949,330.50          |
| 1872           | 7,926,797.26                       | 430,530,431.52            | 2,253,251,328.78       | 103,470,798.43               | 2,149,780,530.35                   | 103,988,463.00          |
| 1873           | 51,929,710.26                      | 472,069,322.94            | 2,234,482,993.20       | 129,020,932.45               | 2,105,462,060.75                   | 98,049,804.00           |
| 1874           | 3,216,590.26                       | 509,543,128.17            | 2,251,690,468.43       | 147,541,314.74               | 2,104,149,153.69                   | 98,796,004.50           |
| 1875           | 11,425,820.26                      | 498,182,411.69            | 2,232,284,531.95       | 142,243,361.82               | 2,090,041,170.13                   | 96,855,690.50           |
| 1876           | 3,902,420.26                       | 465,807,196.89            | 2,180,395,067.15       | 119,469,726.70               | 2,060,925,340.45                   | 95,104,269.00           |
| 1877           | 16,648,860.26                      | 476,764,031.84            | 2,205,301,392.10       | 186,025,960.73               | 2,019,275,431.37                   | 93,160,643.50           |
| 1878           | 5,594,560.26                       | 455,875,682.27            | 2,256,205,892.53       | 256,823,612.08               | 1,999,382,280.45                   | 94,654,472.50           |
| 1879           | 37,015,630.26                      | 410,835,741.78            | 2,245,495,072.04       | 249,080,167.01               | 1,996,414,905.03                   | 83,773,778.50           |
| 1880           | 7,621,455.26                       | 388,800,815.37            | 2,120,415,370.63       | 201,088,622.88               | 1,919,326,747.75                   | 79,633,981.00           |
| 1881           | 6,723,865.26                       | 422,721,954.32            | 2,069,013,569.58       | 249,363,415.35               | 1,819,650,154.23                   | 75,018,695.50           |
| 1882           | 16,260,805.26                      | 438,244,788.77            | 1,918,312,994.03       | 243,289,519.78               | 1,675,023,474.25                   | 57,360,110.75           |
| 1883           | 7,831,415.26                       | 538,111,162.81            | 1,884,171,728.07       | 345,389,902.92               | 1,538,781,825.15                   | 51,436,709.50           |
| 1884           | 19,656,205.26                      | 584,308,868.31            | 1,830,528,923.57       | 391,985,928.18               | 1,438,542,995.39                   | 47,926,432.50           |
| 1885           | 4,100,995.26                       | 663,712,927.88            | 1,863,964,873.14       | 488,612,429.23               | 1,375,352,443.91                   | 47,014,133.00           |
| 1886           | 9,704,445.26                       | 619,344,468.52            | 1,775,063,013.78       | 492,917,173.34               | 1,282,145,840.44                   | 45,510,098.00           |
| 1887           | 6,115,165.26                       | 629,795,077.37            | 1,657,602,592.63       | 482,433,917.21               | 1,175,168,675.42                   | 41,780,529.00           |

NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, and is exclusive of interest charge on Pacific railway bonds.

NOTE 2.—The figures for July 1, 1879, were made up assuming pending funding operations to have been completed.

NOTE 3.—The temporary loan, per act of July 11, 1862, is included in the 4 per cents. from 1862 to 1868, inclusive, with the exception of the amount outstanding for August 31, 1865, this being the date at which the public debt reached its highest point. This loan bore interest from 4 per cent. to 6 per cent., and was redeemable on ten days' notice after thirty days; but being constantly changing, it has been considered more equitable to include the whole amount outstanding as bearing 4 per cent. interest on an average for the year.

NOTE 4.—In the recent monthly statements of the public debt the interest accrued has been added to the principal, making the net debt larger in that amount than the amount herein stated for each year.



## LXXX REPORT OF THE SECRETARY OF THE TREASURY.

TABLE D.—STATEMENT OF THE ISSUE AND REDEMPTION OF LOANS AND TREASURY NOTES (BY WARRANTS) FOR THE FISCAL YEAR ENDED JUNE 30, 1887.

|                                                                                              | Issues.            | Redemptions.      | Excess of issues. | Excess of redemptions. |
|----------------------------------------------------------------------------------------------|--------------------|-------------------|-------------------|------------------------|
| Oregon war debt, act of March 2, 1861 .....                                                  |                    | \$100. 00         |                   | \$100. 00              |
| Loan of July and August, 1861, acts of July 17 and August 5, 1861 .....                      |                    | 64, 850. 00       |                   | 64, 850. 00            |
| Old demand notes, acts July 17 and August 5, 1861, and February 12, 1862 .....               |                    | 315. 00           |                   | 315. 00                |
| Five-twenties of 1862, act of February 25, 1862 .....                                        |                    | 2, 300. 00        |                   | 2, 300. 00             |
| Legal-tender notes, acts of February 25 and July 11, 1862, January 7 and March 3, 1863 ..... | \$74, 068, 000. 00 | 74, 068, 000. 00  |                   |                        |
| Gold certificates, acts of March 3, 1863, and July 12, 1882 .....                            |                    | 9, 687, 428. 00   |                   | 9, 687, 428. 00        |
| One-year notes of 1863, act of March 3, 1863 .....                                           |                    | 590. 00           |                   | 590. 00                |
| Two-year notes of 1863, act of March 3, 1863 .....                                           |                    | 350. 00           |                   | 350. 00                |
| Compound-interest notes, acts of March 3, 1863, and June 30, 1864 .....                      |                    | 4, 290. 00        |                   | 4, 290. 00             |
| Loan of 1863, acts of March 3, 1863, and June 30, 1864 .....                                 |                    | 22, 250. 00       |                   | 22, 250. 00            |
| Ten-forties of 1864, act of March 3, 1864 .....                                              |                    | 13, 650. 00       |                   | 13, 650. 00            |
| Five-twenties of June, 1864, act of June 30, 1864 .....                                      |                    | 150. 00           |                   | 150. 00                |
| Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865 .....              |                    | 700. 00           |                   | 700. 00                |
| Loan of February, 1861 .....                                                                 |                    | 2, 000. 00        |                   | 2, 000. 00             |
| Treasury notes of 1857 .....                                                                 |                    | 1, 000. 00        |                   | 1, 000. 00             |
| Treasury notes of 1861 .....                                                                 |                    | 500. 00           |                   | 500. 00                |
| Five-twenties of 1865, act of March 3, 1865 .....                                            |                    | 8, 000. 00        |                   | 8, 000. 00             |
| Consols of 1865, act of March 3, 1865 .....                                                  |                    | 32, 750. 00       |                   | 32, 750. 00            |
| Consols of 1867, act of March 3, 1865 .....                                                  |                    | 68, 400. 00       |                   | 68, 400. 00            |
| Consols of 1868, act of March 3, 1865 .....                                                  |                    | 1, 150. 00        |                   | 1, 150. 00             |
| Funded loan of 1881, acts of July 14, 1870, and January 20, 1871, and January 14, 1875 ..... |                    | 83, 500. 00       |                   | 83, 500. 00            |
| Certificates of deposit, act of June 8, 1872 .....                                           | 28, 480, 000. 00   | 37, 900, 000. 00  |                   | 9, 420, 000. 00        |
| Silver certificates, act of February 28, 1878 .....                                          | 51, 852, 000. 00   | 22, 286, 525. 00  | 29, 565, 475. 00  |                        |
| Refunding certificates, act of February 26, 1879 .....                                       |                    | 32, 550. 00       |                   | 32, 550. 00            |
| Loan of 1882, act of July 12, 1882 .....                                                     |                    | 127, 612, 850. 00 |                   | 127, 612, 850. 00      |
| Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864 .....           |                    | 7, 123. 15        |                   | 7, 123. 15             |
| Funded loan of 1907, acts July 14, 1870, January 20, 1871, and January 14, 1875 .....        | 40, 900. 00        |                   | 40, 900. 00       |                        |
| Total .....                                                                                  | 154, 440, 900. 00  | 271, 901, 321. 15 | 29, 606, 375. 00  | 147, 066, 796. 15      |
| Excess of redemptions .....                                                                  |                    |                   |                   | 147, 066, 796. 15      |
| Excess of issues .....                                                                       |                    |                   |                   | 29, 606, 375. 00       |
| Net excess of redemptions charged in receipts and expenditures .....                         |                    |                   |                   | 117, 460, 421. 15      |



TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND DURING EACH FISCAL YEAR FROM ITS INSTITUTION IN MAY, 1869, TO AND INCLUDING JUNE 30, 1887.

| Year ended—                       | Principal re-<br>deemed. | Premium paid. | Net cost in<br>currency. | Net cost esti-<br>mated in gold. | Interest due<br>at close of<br>fiscal year. | Accrued inter-<br>est paid in<br>coin. | Balance of in-<br>terest due at<br>close of fiscal<br>year. |
|-----------------------------------|--------------------------|---------------|--------------------------|----------------------------------|---------------------------------------------|----------------------------------------|-------------------------------------------------------------|
| JUNE 30, 1869.                    |                          |               |                          |                                  |                                             |                                        |                                                             |
| Five-twenties of 1862.....        | \$1,621,000.00           | \$253,822.84  | \$1,874,822.84           | \$1,349,970.02                   | \$16,210.00                                 | \$7,384.60                             | \$8,825.40                                                  |
| Five-twenties of March, 1864..... | 70,000.00                | 11,725.00     | 81,725.00                | 57,552.82                        | 700.00                                      | 218.63                                 | 481.37                                                      |
| Five-twenties of June, 1864.....  | 1,051,000.00             | 161,946.45    | 1,212,946.45             | 873,205.61                       | 10,510.00                                   | 1,470.42                               | 9,039.58                                                    |
| Five-twenties of 1865.....        | 465,000.00               | 74,969.00     | 539,969.00               | 387,566.28                       | 4,650.00                                    | 2,683.54                               | 1,966.46                                                    |
| Consols, 1865.....                | 461,000.00               | 73,736.80     | 534,736.80               | 387,903.26                       | 13,830.00                                   | 429.04                                 | 13,400.96                                                   |
| Consols, 1867.....                | 4,718,000.00             | 749,208.08    | 5,467,208.08             | 3,948,586.11                     | 141,540.00                                  | 116,032.35                             | 25,507.65                                                   |
| Consols, 1868.....                | 305,000.00               | 49,442.50     | 354,442.50               | 256,653.20                       | 9,150.00                                    | 8,173.98                               | 976.02                                                      |
| Total.....                        | 8,691,000.00             | 1,374,850.67  | 10,065,850.67            | 7,261,437.30                     | 196,590.00                                  | 136,392.56                             | 60,197.44                                                   |
| JUNE 30, 1870.                    |                          |               |                          |                                  |                                             |                                        |                                                             |
| Five-twenties of 1862.....        | 3,542,050.00             | 493,479.42    | 4,035,529.42             | 3,263,099.51                     | 160,919.50                                  | 45,994.49                              | 114,925.01                                                  |
| Five-twenties of March, 1864..... | 85,000.00                | 15,742.87     | 100,742.87               | 75,658.54                        | 5,350.00                                    | 1,080.99                               | 4,269.01                                                    |
| Five-twenties of June, 1864.....  | 3,971,400.00             | 506,189.91    | 4,477,589.91             | 3,647,628.29                     | 165,834.00                                  | 49,946.00                              | 115,888.00                                                  |
| Five-twenties of 1865.....        | 2,790,250.00             | 361,735.43    | 3,151,985.43             | 2,606,636.20                     | 105,257.50                                  | 37,113.53                              | 68,143.97                                                   |
| Consols, 1865.....                | 11,532,150.00            | 1,454,748.37  | 12,986,928.37            | 10,681,736.97                    | 495,421.50                                  | 145,518.29                             | 349,903.21                                                  |
| Consols, 1867.....                | 5,882,550.00             | 861,763.73    | 6,744,313.73             | 5,309,810.90                     | 302,734.50                                  | 66,111.51                              | 236,622.99                                                  |
| Consols, 1868.....                | 348,500.00               | 53,363.95     | 401,863.95               | 308,573.16                       | 19,380.00                                   | 5,238.73                               | 14,141.27                                                   |
| Total.....                        | 28,151,900.00            | 3,747,053.68  | 31,898,953.68            | 25,893,143.57                    | 1,254,897.00                                | 351,003.54                             | 903,893.46                                                  |
| JUNE 30, 1871.                    |                          |               |                          |                                  |                                             |                                        |                                                             |
| Five-twenties of 1862.....        | 2,792,950.00             | 227,607.56    | 3,020,557.56             | 2,680,209.05                     | 145,975.00                                  | 36,657.80                              | 109,317.20                                                  |
| Five-twenties of March, 1864..... | 29,500.00                | 2,277.20      | 31,777.20                | 28,590.88                        | 1,240.00                                    | 388.35                                 | 851.65                                                      |
| Five-twenties of June, 1864.....  | 3,967,350.00             | 340,519.63    | 4,307,879.63             | 3,847,182.42                     | 201,375.00                                  | 51,703.46                              | 149,671.54                                                  |
| Five-twenties of 1865.....        | 6,768,600.00             | 574,923.00    | 7,343,523.00             | 6,525,231.42                     | 331,933.50                                  | 92,259.58                              | 239,673.92                                                  |
| Consols, 1865.....                | 10,222,200.00            | 850,949.79    | 11,073,149.79            | 9,762,387.78                     | 522,117.00                                  | 109,455.28                             | 412,661.72                                                  |
| Consols, 1867.....                | 6,103,050.00             | 541,559.41    | 6,644,609.41             | 5,800,618.37                     | 351,528.00                                  | 76,745.93                              | 274,782.07                                                  |
| Consols, 1868.....                | 52,600.00                | 4,784.61      | 57,384.61                | 49,797.81                        | 3,096.00                                    | 572.13                                 | 2,512.87                                                    |
| Total.....                        | 29,936,250.00            | 2,542,631.20  | 32,478,881.20            | 28,694,017.73                    | 1,557,264.50                                | 367,782.53                             | 1,189,481.97                                                |



TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND, ETC.—Continued.

| Year ended—                       | Principal re-<br>deemed. | Premium paid.  | Net cost in<br>currency. | Net cost esti-<br>mated in gold. | Interest due<br>at close of<br>fiscal year. | Accrued inter-<br>est paid in<br>coin. | Balance of in-<br>terest due at<br>close of fiscal<br>year. |
|-----------------------------------|--------------------------|----------------|--------------------------|----------------------------------|---------------------------------------------|----------------------------------------|-------------------------------------------------------------|
| <b>JUNE 30, 1872.</b>             |                          |                |                          |                                  |                                             |                                        |                                                             |
| Five-twenties of 1862.....        | \$6, 417, 850.00         | \$764, 055.21  | \$7, 181, 905.21         | \$6, 345, 391.98                 | \$427, 849.00                               | \$75, 179.43                           | \$352, 669.57                                               |
| Five-twenties of March, 1864..... | 127, 100.00              | 14, 959.03     | 142, 059.03              | 126, 123.46                      | 8, 894.00                                   | 1, 338.70                              | 7, 555.30                                                   |
| Five-twenties of June, 1864.....  | 3, 604, 650.00           | 438, 656.16    | 4, 043, 306.16           | 3, 573, 223.63                   | 246, 001.50                                 | 57, 449.80                             | 188, 551.70                                                 |
| Five-twenties of 1865.....        | 3, 635, 200.00           | 436, 838.70    | 4, 072, 038.70           | 3, 594, 747.85                   | 246, 562.00                                 | 37, 817.37                             | 208, 744.63                                                 |
| Consols, 1865.....                | 11, 788, 900.00          | 1, 436, 989.46 | 13, 225, 889.46          | 11, 600, 785.89                  | 707, 334.00                                 | 149, 248.21                            | 558, 085.79                                                 |
| Consols, 1867.....                | 6, 958, 900.00           | 833, 600.15    | 7, 792, 500.15           | 6, 863, 777.39                   | 417, 534.00                                 | 108, 487.92                            | 309, 046.08                                                 |
| Consols, 1868.....                | 85, 850.00               | 9, 951.63      | 95, 801.63               | 84, 595.02                       | 5, 151.00                                   | 1, 386.95                              | 3, 764.05                                                   |
| Total.....                        | 32, 618, 450.00          | 3, 935, 050.34 | 36, 553, 500.34          | 32, 248, 645.22                  | 2, 059, 325.50                              | 430, 908.38                            | 1, 628, 417.12                                              |
| <b>JUNE 30, 1873.</b>             |                          |                |                          |                                  |                                             |                                        |                                                             |
| Five-twenties of 1862.....        | 7, 137, 100.00           | 925, 783.87    | 8, 062, 883.87           | 7, 089, 542.58                   | 431, 450.50                                 | 101, 960.57                            | 329, 489.93                                                 |
| Five-twenties of March, 1864..... | 50, 000.00               | 7, 372.50      | 57, 372.50               | 49, 780.91                       | 3, 500.00                                   | 813.70                                 | 2, 686.30                                                   |
| Five-twenties of June, 1864.....  | 3, 741, 150.00           | 480, 684.37    | 4, 221, 834.37           | 3, 715, 211.22                   | 223, 270.50                                 | 42, 216.46                             | 181, 054.04                                                 |
| Five-twenties of 1865.....        | 1, 959, 850.00           | 250, 635.93    | 2, 210, 485.93           | 1, 943, 488.93                   | 120, 266.50                                 | 23, 744.47                             | 96, 522.03                                                  |
| Consols, 1865.....                | 10, 768, 250.00          | 1, 371, 187.17 | 12, 139, 437.17          | 10, 668, 617.09                  | 646, 095.00                                 | 145, 069.34                            | 501, 025.66                                                 |
| Consols, 1867.....                | 4, 402, 100.00           | 553, 610.89    | 4, 955, 710.89           | 4, 373, 781.76                   | 264, 126.00                                 | 69, 632.51                             | 194, 493.49                                                 |
| Consols, 1868.....                | 619, 550.00              | 81, 983.44     | 701, 533.44              | 617, 140.34                      | 37, 173.00                                  | 8, 948.40                              | 28, 224.60                                                  |
| Total.....                        | 28, 678, 000.00          | 3, 671, 258.17 | 32, 349, 258.17          | 28, 457, 562.83                  | 1, 725, 881.50                              | 392, 385.45                            | 1, 333, 496.05                                              |
| <b>JUNE 30, 1874.</b>             |                          |                |                          |                                  |                                             |                                        |                                                             |
| Five-twenties of 1862.....        | 1, 421, 700.00           | 161, 219.79    | 1, 582, 919.79           | 1, 415, 391.05                   | 99, 519.00                                  | 31, 743.95                             | 67, 775.05                                                  |
| Five-twenties of June, 1864.....  | 2, 020, 550.00           | 218, 457.39    | 2, 239, 007.39           | 2, 012, 051.32                   | 141, 438.50                                 | 48, 013.46                             | 93, 425.04                                                  |
| Five-twenties of 1865.....        | 1, 247, 250.00           | 135, 577.95    | 1, 382, 827.95           | 1, 241, 571.69                   | 87, 307.50                                  | 29, 348.19                             | 57, 959.31                                                  |
| Consols, 1865.....                | 3, 393, 650.00           | 360, 964.62    | 3, 754, 614.62           | 3, 374, 934.42                   | 203, 619.00                                 | 46, 489.33                             | 157, 129.67                                                 |
| Consols, 1867.....                | 4, 051, 000.00           | 432, 348.18    | 4, 483, 348.18           | 4, 029, 975.86                   | 243, 060.00                                 | 55, 976.97                             | 187, 083.03                                                 |
| Consols, 1868.....                | 802, 300.00              | 86, 505.62     | 888, 805.62              | 798, 926.40                      | 48, 138.00                                  | 11, 014.38                             | 37, 123.62                                                  |
| Total.....                        | 12, 936, 450.00          | 1, 395, 073.55 | 14, 331, 523.55          | 12, 872, 850.74                  | 823, 082.00                                 | 222, 586.28                            | 600, 495.72                                                 |
| <b>JUNE 30, 1875.</b>             |                          |                |                          |                                  |                                             |                                        |                                                             |
| Five-twenties of 1862.....        | 25, 170, 400.00          | .....          | .....                    | 25, 170, 400.00                  | 541, 973.50                                 | 353, 061.56                            | 188, 911.94                                                 |
| <b>JUNE 30, 1876.</b>             |                          |                |                          |                                  |                                             |                                        |                                                             |
| Five-twenties of 1862.....        | 5, 785, 200.00           | .....          | .....                    | 5, 785, 200.00                   | 404, 964.00                                 | 54, 745.72                             | 350, 218.28                                                 |
| Five-twenties of June, 1864.....  | 10, 869, 600.00          | .....          | .....                    | 10, 869, 600.00                  | 760, 872.00                                 | 171, 966.33                            | 588, 905.67                                                 |
| Five-twenties of 1865.....        | 1, 789, 250.00           | .....          | .....                    | 1, 789, 250.00                   | 125, 247.50                                 | 30, 805.86                             | 94, 441.64                                                  |
| Total.....                        | 18, 444, 050.00          | .....          | .....                    | 18, 444, 050.00                  | 1, 291, 083.50                              | 257, 517.91                            | 1, 033, 565.59                                              |



## PURCHASE OF BONDS FOR SINKING FUND, 1869 TO 1887. LXXXIII

|                               |               |  |  |  |  |  |  |               |              |
|-------------------------------|---------------|--|--|--|--|--|--|---------------|--------------|
| JUNE 30, 1877.                |               |  |  |  |  |  |  |               |              |
| Five-twenties of 1862         | 81,200.00     |  |  |  |  |  |  | 81,200.00     | 4,352.25     |
| Five-twenties of June, 1864   | 178,900.00    |  |  |  |  |  |  | 178,900.00    | 9,943.50     |
| Five-twenties of 1865         | 180,350.00    |  |  |  |  |  |  | 180,350.00    | 9,519.00     |
| Consols, 1865                 | 6,050.00      |  |  |  |  |  |  | 6,050.00      | 181.50       |
| Consols, 1867                 | 1,000.00      |  |  |  |  |  |  | 1,000.00      | 30.00        |
| Total                         | 447,500.00    |  |  |  |  |  |  | 447,500.00    | 24,026.25    |
| JUNE 30, 1878.                |               |  |  |  |  |  |  |               |              |
| Five-twenties of 1862         | 17,900.00     |  |  |  |  |  |  | 17,900.00     | 966.00       |
| Five-twenties of June, 1864   | 15,900.00     |  |  |  |  |  |  | 15,900.00     | 834.00       |
| Five-twenties of 1865         | 2,350.00      |  |  |  |  |  |  | 2,350.00      | 129.00       |
| Consols, 1865                 | 23,600.00     |  |  |  |  |  |  | 23,600.00     | 1,416.00     |
| Consols, 1867                 | 5,700.00      |  |  |  |  |  |  | 5,700.00      | 342.00       |
| Consols, 1868                 | 8,500.00      |  |  |  |  |  |  | 8,500.00      | 510.00       |
| Total                         | 73,950.00     |  |  |  |  |  |  | 73,950.00     | 4,197.00     |
| JUNE 30, 1879.                |               |  |  |  |  |  |  |               |              |
| Five-twenties of 1862         | 2,650.00      |  |  |  |  |  |  | 2,650.00      | 165.75       |
| Five-twenties of June, 1864   | 3,150.00      |  |  |  |  |  |  | 3,150.00      | 94.50        |
| Five-twenties of 1865         | 1,850.00      |  |  |  |  |  |  | 1,850.00      | 85.50        |
| Consols, 1865                 | 1,700.00      |  |  |  |  |  |  | 1,700.00      | 102.00       |
| Consols, 1867                 | 9,050.00      |  |  |  |  |  |  | 9,050.00      | 543.00       |
| Consols, 1868                 | 100.00        |  |  |  |  |  |  | 100.00        | 6.00         |
| Total                         | 18,500.00     |  |  |  |  |  |  | 18,500.00     | 996.75       |
| JUNE 30, 1880.                |               |  |  |  |  |  |  |               |              |
| Five-twenties of 1862         | 100.00        |  |  |  |  |  |  | 100.00        | 4.00         |
| Five-twenties of June, 1864   | 100.00        |  |  |  |  |  |  | 100.00        | 4.00         |
| Five-twenties of 1865         | 250.00        |  |  |  |  |  |  | 250.00        | 14.50        |
| Ten-forties of 1864           | 676,050.00    |  |  |  |  |  |  | 676,050.00    | 28,168.75    |
| Loan of February, 1861        | 2,837,000.00  |  |  |  |  |  |  | 2,837,000.00  | 85,110.00    |
| Loan of July and August, 1861 | 32,064,250.00 |  |  |  |  |  |  | 32,064,250.00 | 1,165,807.50 |
| Loan of March, 1863           | 12,797,150.00 |  |  |  |  |  |  | 12,797,150.00 | 484,747.50   |
| Oregon war debt               | 202,550.00    |  |  |  |  |  |  | 202,550.00    | 9,787.50     |
| Funded loan of 1881           | 23,575,450.00 |  |  |  |  |  |  | 23,575,450.00 | 415,162.70   |
| Funded loan of 1907           | 1,500,000.00  |  |  |  |  |  |  | 1,500,000.00  | 15,000.00    |
| Total                         | 73,652,900.00 |  |  |  |  |  |  | 73,652,900.00 | 2,203,806.45 |
| JUNE 30, 1881.                |               |  |  |  |  |  |  |               |              |
| Five-twenties of 1862         | 3,000.00      |  |  |  |  |  |  | 3,000.00      | 210.00       |
| Five-twenties of June, 1864   | 50.00         |  |  |  |  |  |  | 50.00         | 3.50         |
| Five-twenties of 1865         | 100.00        |  |  |  |  |  |  | 100.00        | 7.00         |
| Loan of February, 1861        | 7,775,000.00  |  |  |  |  |  |  | 7,775,000.00  | 462,390.00   |
| Loan of July and August, 1861 | 16,712,450.00 |  |  |  |  |  |  | 16,712,450.00 | 1,002,747.00 |

1,181.67  
1,323.60  
3,141.08  
108.97  
21.20  
5,776.52  
18,249.73

4,352.25  
9,943.50  
9,519.00  
181.50  
30.00  
24,026.25

192.65  
78.41  
40.92  
273.35  
134.76  
89.83  
809.92  
3,387.08

125.40  
75.97  
44.28  
60.51  
376.38  
5.44  
687.98

3.33  
3.51  
8.65  
15,296.10  
37,569.80  
647,658.61  
271,568.21  
6,124.94  
284,813.34  
4,808.26  
1,267,854.85

80.22  
3.25  
1.74  
160,072.88  
200,043.95  
129.78  
3.25  
5.26  
302,317.12  
802,703.05



TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND, ETC.—Continued.

| Year ended—                                                  | Principal re-<br>deemed. | Premium paid.  | Net cost in<br>currency. | Net cost esti-<br>mated in gold. | Interest due<br>at close of<br>fiscal year. | Accrued inter-<br>est paid in<br>coin. | Balance of in-<br>terest due at<br>close of fiscal<br>year. |
|--------------------------------------------------------------|--------------------------|----------------|--------------------------|----------------------------------|---------------------------------------------|----------------------------------------|-------------------------------------------------------------|
| <b>JUNE 30, 1881—Continued.</b>                              |                          |                |                          |                                  |                                             |                                        |                                                             |
| Loan of March, 1863.....                                     | \$7,057, 100.00          | \$199, 514.62  | .....                    | \$7, 256, 614.62                 | \$361, 315.50                               | \$83, 330.51                           | \$277, 984.99                                               |
| Oregon war debt.....                                         | 54, 250.00               | 1, 408.65      | .....                    | 55, 658.65                       | 2, 584.50                                   | 551.11                                 | 2, 033.39                                                   |
| Funded loan of 1881.....                                     | 42, 769, 400.00          | 320, 171.82    | .....                    | 43, 089, 571.82                  | 1, 106, 474.15                              | 263, 342.94                            | 843, 131.21                                                 |
| Total.....                                                   | 74, 371, 350.00          | 1, 061, 248.78 | .....                    | 75, 432, 598.78                  | 2, 935, 731.65                              | 707, 423.60                            | 2, 228, 308.05                                              |
| <b>JUNE 30, 1882.</b>                                        |                          |                |                          |                                  |                                             |                                        |                                                             |
| Loan of July and August, 1861, continued at 3½ per cent..... | 55, 215, 850.00          | .....          | .....                    | 55, 215, 850.00                  | 1, 368, 894.64                              | 579, 493.12                            | 789, 401.50                                                 |
| Loan of March, 1863, continued at 3½ per cent.....           | 2, 637, 850.00           | .....          | .....                    | 2, 637, 850.00                   | 91, 701.75                                  | 25, 771.80                             | 65, 929.95                                                  |
| Funded loan of 1881, continued at 3½ per cent.....           | 1, 000.00                | .....          | .....                    | 1, 000.00                        | 23.33                                       | 2.78                                   | 20.55                                                       |
| Funded loan of 1881.....                                     | 2, 224, 450.00           | .....          | .....                    | 2, 224, 450.00                   | 115, 717.53                                 | 6, 771.83                              | 108, 945.70                                                 |
| Total.....                                                   | 60, 079, 150.00          | .....          | .....                    | 60, 079, 150.00                  | 1, 576, 337.23                              | 612, 039.53                            | 964, 297.70                                                 |
| <b>JUNE 30, 1883.</b>                                        |                          |                |                          |                                  |                                             |                                        |                                                             |
| Five-twenties of 1862.....                                   | 100.00                   | .....          | .....                    | 100.00                           | 5.50                                        | 14.18                                  | 8.68                                                        |
| Funded loan of 1881.....                                     | 41, 300.00               | .....          | .....                    | 41, 300.00                       | 1, 716.66                                   | 138.13                                 | 1, 578.53                                                   |
| Loan of July and August, 1861, continued at 3½ per cent..... | 661, 750.00              | .....          | .....                    | 661, 750.00                      | 20, 760.25                                  | 5, 293.40                              | 15, 463.85                                                  |
| Loan of March, 1863, continued at 3½ per cent.....           | 34, 128, 150.00          | .....          | .....                    | 34, 128, 150.00                  | 1, 171, 034.37                              | 186, 913.66                            | 984, 120.71                                                 |
| Funded loan of 1881, continued at 3½ per cent.....           | 10, 019, 400.00          | .....          | .....                    | 10, 019, 400.00                  | 233, 862.12                                 | 137, 402.11                            | 96, 460.01                                                  |
| Total.....                                                   | 44, 850, 700.00          | .....          | .....                    | 44, 850, 700.00                  | 1, 427, 378.90                              | 329, 761.48                            | 1, 097, 617.42                                              |
| <b>JUNE 30, 1884.</b>                                        |                          |                |                          |                                  |                                             |                                        |                                                             |
| Five-twenties of 1862.....                                   | 200.00                   | .....          | .....                    | 200.00                           | 9.50                                        | 13.35                                  | 3.85                                                        |
| Funded loan of 1881.....                                     | 5, 200.00                | .....          | .....                    | 5, 200.00                        | 187.08                                      | 164.24                                 | 22.84                                                       |
| Loan of March, 1863, continued at 3½ per cent.....           | 422, 550.00              | .....          | .....                    | 422, 550.00                      | 14, 789.25                                  | 2, 823.94                              | 11, 965.31                                                  |
| Loan of July and August, 1861, continued at 3½ per cent..... | 566, 250.00              | .....          | .....                    | 566, 250.00                      | 19, 818.75                                  | 7, 069.86                              | 12, 748.89                                                  |
| Funded loan of 1881, continued at 3½ per cent.....           | 33, 221, 450.00          | .....          | .....                    | 33, 221, 450.00                  | 1, 018, 176.97                              | 276, 923.93                            | 741, 253.04                                                 |
| Loan of July 12, 1882.....                                   | 12, 553, 950.00          | .....          | .....                    | 12, 553, 950.00                  | 240, 130.13                                 | 31, 884.61                             | 208, 245.52                                                 |
| Total.....                                                   | 46, 769, 600.00          | .....          | .....                    | 46, 769, 600.00                  | 1, 293, 111.68                              | 318, 879.93                            | 974, 231.75                                                 |



PURCHASE OF BONDS FOR SINKING FUND, 1869 TO 1887. LXXXV

| JUNE 30, 1885.                                               |                |               |                  |                |               |              |               |            |              |
|--------------------------------------------------------------|----------------|---------------|------------------|----------------|---------------|--------------|---------------|------------|--------------|
| Five-twenties of 1862.....                                   | 4,000.00       | .....         | .....            | .....          | .....         | .....        | 85.00         | 701.06     | 616.96       |
| Five-twenties of 1864.....                                   | 100.00         | .....         | .....            | .....          | .....         | .....        | 4.00          | 3.51       | 3.51         |
| Funded loan of 1881.....                                     | 1,100.00       | .....         | .....            | .....          | .....         | .....        | 36.67         | 50.51      | 13.84        |
| Loan of July and August, 1861, continued at 3½ per cent..... | 52,250.00      | .....         | .....            | .....          | .....         | .....        | 1,269.62      | 588.85     | 680.77       |
| Loan of March, 1863, continued at 3½ per cent.....           | 18,000.00      | .....         | .....            | .....          | .....         | .....        | 499.62        | 87.92      | 411.70       |
| Funded loan of 1881, continued at 3½ per cent.....           | 230,500.00     | .....         | .....            | .....          | .....         | .....        | 5,347.70      | 1,416.28   | 3,931.42     |
| Loan of July 12, 1882.....                                   | 45,282,200.00  | .....         | .....            | .....          | .....         | .....        | 1,153,460.88  | 268,821.31 | 884,639.57   |
| Total.....                                                   | 45,588,150.00  | .....         | .....            | .....          | .....         | .....        | 1,160,703.49  | 271,667.32 | 889,036.17   |
| JUNE 30, 1886.                                               |                |               |                  |                |               |              |               |            |              |
| Oregon war debt.....                                         | 100.00         | .....         | .....            | .....          | .....         | .....        | 1.50          | 18.00      | 16.50        |
| Loan of July and August, 1861.....                           | 2,500.00       | .....         | .....            | .....          | .....         | .....        | 53.25         | 99.00      | 45.75        |
| Loan of 1863.....                                            | 1,100.00       | .....         | .....            | .....          | .....         | .....        | 31.50         | 33.00      | 1.50         |
| Five-twenties of 1862.....                                   | 67,500.00      | .....         | .....            | .....          | .....         | .....        | 1,425.00      | 14,399.00  | 12,974.00    |
| Five-twenties of 1864.....                                   | 4,300.00       | .....         | .....            | .....          | .....         | .....        | 85.25         | 31.14      | 54.11        |
| Five-twenties of 1865.....                                   | 300.00         | .....         | .....            | .....          | .....         | .....        | 6.00          | 2.02       | 3.98         |
| Ten-forties of 1864.....                                     | 14,250.00      | .....         | .....            | .....          | .....         | .....        | 356.25        | 278.80     | 77.45        |
| Consols of 1865.....                                         | 15,900.00      | .....         | .....            | .....          | .....         | .....        | 419.25        | 842.29     | 423.04       |
| Consols of 1867.....                                         | 26,950.00      | .....         | .....            | .....          | .....         | .....        | 662.25        | 2,070.75   | 1,408.50     |
| Consols of 1868.....                                         | 12,250.00      | .....         | .....            | .....          | .....         | .....        | 203.25        | 570.04     | 366.79       |
| Funded loan of 1881.....                                     | 49,800.00      | .....         | .....            | .....          | .....         | .....        | 8.50          | 868.55     | 42.05        |
| Loan of 1882.....                                            | 44,044,800.00  | .....         | .....            | .....          | .....         | .....        | 435,942.01    | 220,617.44 | 215,324.57   |
| Loan of 1863, continued at 3½ per cent.....                  | 4,100.00       | .....         | .....            | .....          | .....         | .....        | 123.00        | 31.32      | 91.68        |
| Loan of July and August, 1861, continued at 3½ per cent..... | 96,750.00      | .....         | .....            | .....          | .....         | .....        | 2,848.50      | 1,560.76   | 1,287.74     |
| Funded loan of 1881, continued at 3½ per cent.....           | 190,750.00     | .....         | .....            | .....          | .....         | .....        | 4,704.13      | 1,065.34   | 3,638.79     |
| Total.....                                                   | 44,531,350.00  | .....         | .....            | .....          | .....         | .....        | 447,687.64    | 242,487.45 | 205,200.19   |
| JUNE 30, 1887.                                               |                |               |                  |                |               |              |               |            |              |
| Loan of 1882.....                                            | 47,748,750.00  | .....         | .....            | .....          | .....         | .....        | 1,375,653.00  | 223,676.38 | 1,151,976.62 |
| Ten-forties of 1864.....                                     | 1,300.00       | .....         | .....            | .....          | .....         | .....        | 84.17         | 119.50     | 35.33        |
| Funded loan of 1881.....                                     | 3,100.00       | .....         | .....            | .....          | .....         | .....        | 110.83        | 166.80     | 55.97        |
| Loan of July and August, 1861.....                           | 28,700.00      | .....         | .....            | .....          | .....         | .....        | 1,722.00      | 861.00     | 861.00       |
| Five-twenties of 1862.....                                   | 650.00         | .....         | .....            | .....          | .....         | .....        | 45.50         | 58.12      | 12.62        |
| Five-twenties of 1865.....                                   | 8,000.00       | .....         | .....            | .....          | .....         | .....        | 560.00        | 473.92     | 86.08        |
| Loan of February, 1861.....                                  | 2,000.00       | .....         | .....            | .....          | .....         | .....        | 120.00        | 60.00      | 60.00        |
| Loan of 1863.....                                            | 13,400.00      | .....         | .....            | .....          | .....         | .....        | 804.00        | 402.00     | 402.00       |
| Consols of 1865.....                                         | 18,200.00      | .....         | .....            | .....          | .....         | .....        | 1,092.00      | 2,147.16   | 1,053.16     |
| Consols of 1867.....                                         | 34,000.00      | .....         | .....            | .....          | .....         | .....        | 2,040.00      | 3,333.69   | 1,293.69     |
| Consols of 1868.....                                         | 500.00         | .....         | .....            | .....          | .....         | .....        | 30.00         | 270.25     | 240.25       |
| Loan of July and August, 1861, continued at 3½ per cent..... | 1,500.00       | .....         | .....            | .....          | .....         | .....        | 52.50         | 22.58      | 29.92        |
| Loan of 1863, continued at 3½ per cent.....                  | 8,500.00       | .....         | .....            | .....          | .....         | .....        | 297.50        | 60.31      | 237.19       |
| Funded loan of 1881, continued at 3½ per cent.....           | 25,600.00      | .....         | .....            | .....          | .....         | .....        | 926.33        | 213.17     | 713.16       |
| Total.....                                                   | 47,894,200.00  | .....         | .....            | .....          | .....         | .....        | 1,383,537.83  | 231,864.88 | 1,151,672.95 |
| Grand total.....                                             | 622,903,850.00 | 20,522,486.81 | \$157,677,967.61 | 621,176,026.59 | 21,907,612.37 | 6,168,609.21 | 15,739,003.16 |            |              |



TABLE F.—SINKING-FUND ACCOUNT FOR FISCAL YEAR 1887.

Dr.

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[NOTE.—The annual report of the Secretary of the Treasury for the fiscal year 1885 contains a statement showing the condition of the sinking-fund from its institution in May, 1869, to and including June 30, 1885.]

|               |                                                                                                                                                                                               |                |               |                                                        |                 |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|--------------------------------------------------------|-----------------|
| July 1, 1886  | To balance from last year .....                                                                                                                                                               | \$1,597,407.23 | June 30, 1887 | By principal of bonded debt redeemed in 1887.....      | \$47,894,200.00 |
|               | To 1 per cent. on the principal of the public debt on June 30, 1886, less coin and currency certificates held in cash and cash available for reduction of the debt, viz, \$1,451,242,958..... | 14,512,429.58  |               | By accrued interest thereon .....                      | 231,864.88      |
|               | To interest on redemptions prior to fiscal year 1887.....                                                                                                                                     | 30,641,339.05  |               | By fractional currency and notes redeemed in 1887..... | 9,048.15        |
|               | To interest on \$47,903,248.15, amount of debt "paid" during fiscal year 1887.....                                                                                                            | 1,384,080.97   |               | By accrued interest thereon.....                       | 218.54          |
| June 30, 1887 | To balance.....                                                                                                                                                                               | 74.74          |               |                                                        |                 |
|               |                                                                                                                                                                                               | 48,135,331.57  |               |                                                        | 48,135,331.57   |



TABLE G.—STATEMENT OF THIRTY YEAR 6 PER CENT. BONDS (INTEREST PAYABLE JANUARY AND JULY) ISSUED TO THE SEVERAL PACIFIC RAILWAY COMPANIES UNDER THE ACTS OF JULY 1, 1862 (12 STATUTES, 492), AND JULY 2, 1864 (13 STATUTES, 359).

| Railway companies.                | Amount of bonds outstanding. | Amount of interest accrued and paid to date. | Amount of interest due, as per Register's schedule. | Total interest paid by the United States. | Repayment of interest by transportation of mails, troops, etc. | Balance due the United States on interest account, deducting repayments. |
|-----------------------------------|------------------------------|----------------------------------------------|-----------------------------------------------------|-------------------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------|
| On January 1, 1887:               |                              |                                              |                                                     |                                           |                                                                |                                                                          |
| Central Pacific.....              | 25,885,120.00                | 28,111,876.87                                | 776,553.60                                          | 28,888,430.47                             | 5,392,719.43                                                   | 23,495,711.04                                                            |
| Kansas Pacific.....               | 6,303,000.00                 | 7,263,873.09                                 | 189,090.00                                          | 7,452,963.09                              | 3,467,005.95                                                   | 3,985,957.14                                                             |
| Union Pacific.....                | 27,236,512.00                | 29,860,422.57                                | 817,095.36                                          | 30,677,517.93                             | 11,175,832.46                                                  | 19,501,685.47                                                            |
| Central Branch Union Pacific..... | 1,600,000.00                 | 1,837,808.26                                 | 48,000.00                                           | 1,885,808.26                              | 277,095.64                                                     | 1,608,712.62                                                             |
| Western Pacific.....              | 1,970,560.00                 | 2,022,949.74                                 | 59,116.80                                           | 2,082,066.54                              | 9,367.00                                                       | 2,072,699.54                                                             |
| Sioux City and Pacific.....       | 1,628,320.00                 | 1,757,395.09                                 | 48,849.60                                           | 1,806,244.69                              | 126,503.91                                                     | 1,679,740.78                                                             |
|                                   | 64,623,512.00                | 70,854,325.62                                | 1,938,705.36                                        | 72,793,030.98                             | 20,448,524.39                                                  | 52,344,506.59                                                            |
| On July 1, 1887:                  |                              |                                              |                                                     |                                           |                                                                |                                                                          |
| Central Pacific.....              | 25,885,120.00                | 28,888,430.47                                | 776,553.60                                          | 29,664,984.07                             | 5,496,849.96                                                   | 24,168,134.11                                                            |
| Kansas Pacific.....               | 6,303,000.00                 | 7,452,963.09                                 | 189,090.00                                          | 7,642,053.09                              | 3,517,642.95                                                   | 4,124,410.14                                                             |
| Union Pacific.....                | 27,236,512.00                | 30,677,517.93                                | 817,095.36                                          | 31,494,613.29                             | 11,370,902.40                                                  | 20,123,710.89                                                            |
| Central Branch Union Pacific..... | 1,600,000.00                 | 1,885,808.26                                 | 48,000.00                                           | 1,933,808.26                              | 298,523.60                                                     | 1,635,284.66                                                             |
| Western Pacific.....              | 1,970,560.00                 | 2,082,066.54                                 | 59,116.80                                           | 2,141,183.34                              | 9,367.00                                                       | 2,131,816.34                                                             |
| Sioux City and Pacific.....       | 1,628,320.00                 | 1,806,244.69                                 | 48,849.60                                           | 1,855,094.29                              | 126,504.96                                                     | 1,728,589.33                                                             |
|                                   | 64,623,512.00                | 72,793,030.98                                | 1,938,705.36                                        | 74,731,736.34                             | 20,819,790.87                                                  | 53,911,945.47                                                            |



## LXXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE H.—STATEMENT SHOWING THE CHANGES IN THE INTEREST BEARING DEBT OF THE UNITED STATES DURING THE YEAR ENDED OCTOBER 31, 1887.

| Title of loan.                       | Rate of interest. | Outstanding November 1, 1886. | Increase during the year. | Decrease during the year. | Outstanding October 31, 1887. |
|--------------------------------------|-------------------|-------------------------------|---------------------------|---------------------------|-------------------------------|
|                                      | <i>Per cent.</i>  |                               |                           |                           |                               |
| Loan of July 12, 1882 .....          | 3                 | \$86,848,700                  | .....                     | \$86,848,700              | .....                         |
| Funded loan of 1891 .....            | 4½                | 250,000,000                   | .....                     | 19,455,400                | \$230,544,600                 |
| Funded loan of 1907 .....            | 4                 | 737,776,400                   | *\$50,400                 | 5,379,250                 | 732,447,550                   |
| Refunding certificates .....         | 4                 | 194,500                       | .....                     | *39,420                   | 155,080                       |
| Navy pension fund .....              | 3                 | 14,000,000                    | .....                     | .....                     | 14,000,000                    |
| Bonds issued to Pacific railroads .. | 6                 | 1,088,819,600                 | 50,400                    | 111,722,770               | 977,147,230                   |
|                                      |                   | 64,623,512                    | .....                     | .....                     | 64,623,512                    |
|                                      |                   | 1,153,443,112                 | 50,400                    | 111,722,770               | 1,041,770,742                 |

\* See statement which follows, showing conversions of refunding certificates, for an explanation of the increase during the year in the interest-bearing debt.

Since November 1, 1886, refunding certificates issued in 1879, under the act of February 26, 1879, have been presented for conversion into 4 per cent. bonds, as follows:

|                                    |             |
|------------------------------------|-------------|
| Principal .....                    | \$39,420.00 |
| Accrued interest due thereon ..... | 12,729.60   |
| Total .....                        | 52,149.60   |

For which settlement was made as follows:

|                                                                  |             |
|------------------------------------------------------------------|-------------|
| Four per cent. bonds issued on account of principal .....        | \$39,420.00 |
| Four per cent. bonds issued on account of accrued interest ..... | 10,980.00   |
|                                                                  | 50,400.00   |
| Interest paid in cash .....                                      | 1,749.60    |
| Total .....                                                      | 52,149.60   |

The certificates still outstanding amount to \$155,080.

The reduction in the annual interest charge by reason of the changes during the year ended October 31, 1887, is as follows:

|                                                                |                |
|----------------------------------------------------------------|----------------|
| On bonds redeemed or which have ceased to bear interest .....  | \$3,696,124.00 |
| Deduct the interest on \$10,980 4 per cent. bonds issued ..... | 439.20         |
| Net reduction .....                                            | 3,695,684.80   |

During the twelve months ended October 31, 1887, the residue of the 3 per cent. bonds of the act of July 12, 1882, amounting to \$86,848,700, ceased to bear interest. Of this amount \$605,150 were redeemed under the circular of September 15, 1886, with interest to the dates of payment; \$22,606,150 matured after October 31, 1886, though called for redemption prior to that date, and the remainder, \$63,637,400, were called and matured within the twelve months. The interest-bearing debt was further reduced during that period by the redemption of \$19,455,400 4½ per cent. bonds and \$5,379,250 4 per cent. bonds which were purchased for the sinking fund under the circulars of August 3 and September 22, 1887. Of these bonds, \$11,565,300 4½ per cents were purchased under the circular of August 3, at an average net premium of 7.9738 per cent., and the remainder, under the circular of September 22, 1887, at a net premium for the 4½ per cent. bonds of 8.0325 and for the 4 per cent. bonds of 24.049 per cent.



TABLE H.—STATEMENT SHOWING THE CHANGES IN THE INTEREST-BEARING DEBT OF THE UNITED STATES, ETC.—Continued.

The redemptions and cancellations of United States bonds and seven-thirty notes during the twelve months ended October 31, 1887, were as follows:

|                                                                                        |             |
|----------------------------------------------------------------------------------------|-------------|
| Seven-thirty notes of 1864-'65.....                                                    | \$450       |
| Oregon war debt, act of Mar. 2, 1861.....                                              | 250         |
| Five-twenties of Feb. 25, 1862.....                                                    | 3,750       |
| Five-twenties of June 30, 1864.....                                                    | 150         |
| Five-twenties of 1865 (May and November).....                                          | 1,500       |
| Ten-forties of 1864.....                                                               | 16,000      |
| Consols of 1865, act of Mar. 3, 1865.....                                              | 24,900      |
| Consols of 1867, act of Mar. 3, 1865.....                                              | 46,500      |
| Consols of 1868, act of Mar. 3, 1865.....                                              | 900         |
| Loan of July and August, 1861 (6 per cent.).....                                       | 8,000       |
| Loan of Mar. 3, 1863 (81's) (6 per cent.).....                                         | 350         |
| Funded loan of 1881 (5 per cent.).....                                                 | 18,150      |
| Loan of July and August, 1861 (continued at 3½ per cent.).....                         | 35,050      |
| Funded loan of 1881 (continued at 3½ per cent.).....                                   | 38,450      |
| Three per cent. bonds which matured prior to November 1, 1886.....                     | \$9,705,250 |
| Three per cent. bonds which matured within the year.....                               | 85,192,850  |
| Three per cent. bonds redeemed under circular of September 15, 1886.....               | 605,150     |
|                                                                                        | 95,503,250  |
| Funded loan of 1891, 4½ per cent., purchased under circular of August 3, 1887....      | 11,565,300  |
| Funded loan of 1891, 4½ per cent., purchased under circular of September 22, 1887..... | 7,890,100   |
| Funded loan of 1907, 4 per cent., purchased under circular of September 22, 1887.....  | 5,379,250   |
| Total redemptions and cancellations.....                                               | 120,532,300 |



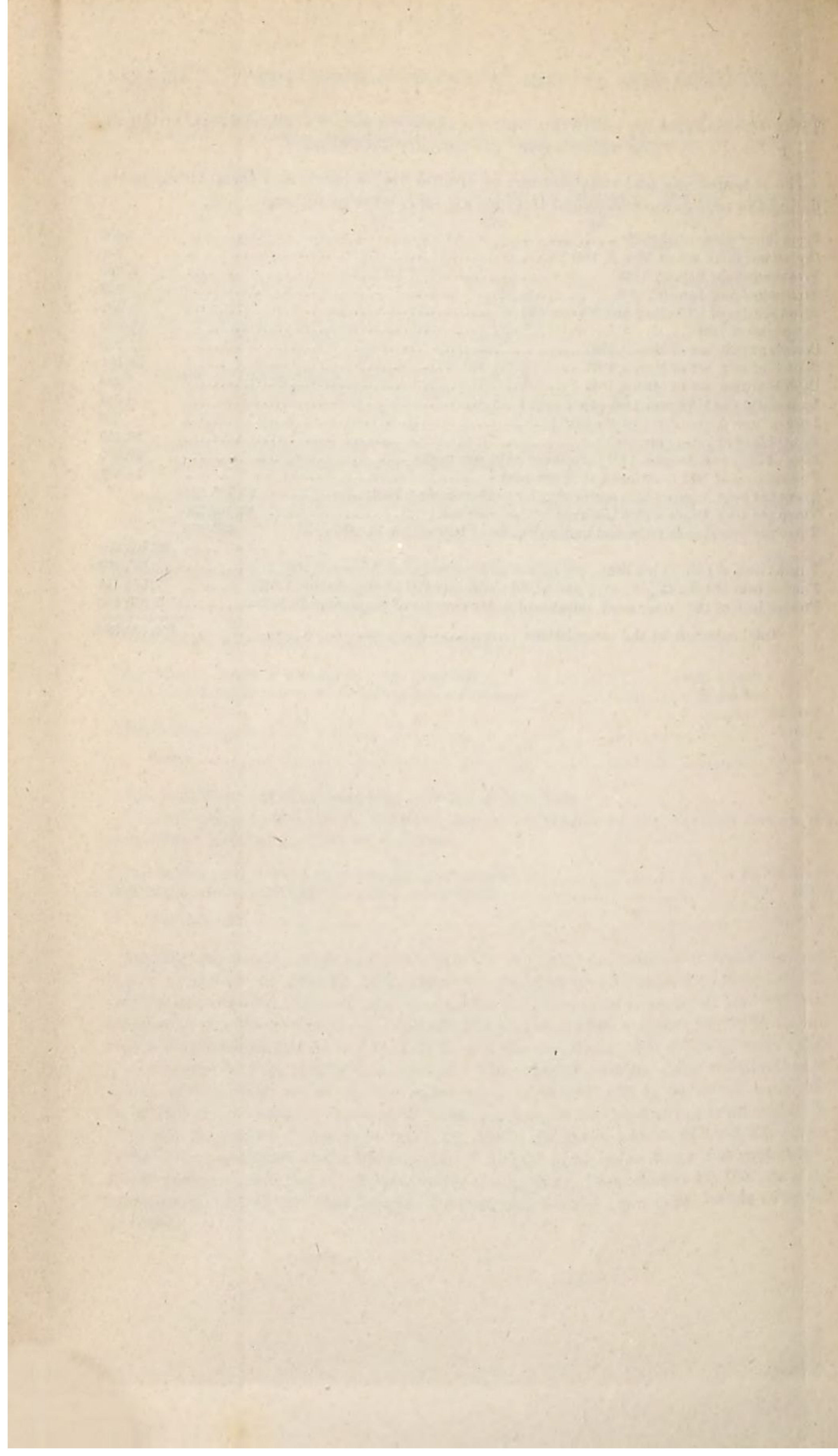




TABLE I.—STATEMENT SHOWING THE AMOUNT OF GOLD AND SILVER COIN AND BULLION; GOLD, SILVER, AND CURRENCY CERTIFICATES; UNITED STATES NOTES, AND NATIONAL AND STATE-BANK NOTES IN THE UNITED STATES, AND DISTRIBUTION THEREOF AT THE CLOSE OF EACH YEAR NAMED.

| Date.    | Gold.                           |                    |                                                         |                  | Gold certificates. |                    |                                                         |                 | Silver certificates. |                    |                                                         |                | Silver dollars.                        |                    |                                                         |                | Subsidiary silver. |                    |                                                         |                |                |
|----------|---------------------------------|--------------------|---------------------------------------------------------|------------------|--------------------|--------------------|---------------------------------------------------------|-----------------|----------------------|--------------------|---------------------------------------------------------|----------------|----------------------------------------|--------------------|---------------------------------------------------------|----------------|--------------------|--------------------|---------------------------------------------------------|----------------|----------------|
|          | In Treasury, including bullion. | In national banks. | In circulation; in other banks and in individual hands. | Total.           | In Treasury.       | In national banks. | In circulation; in other banks and in individual hands. | Total.          | In Treasury.         | In national banks. | In circulation; in other banks and in individual hands. | Total.         | In Treasury, including silver bullion. | In national banks. | In circulation; in other banks and in individual hands. | Total.         | In Treasury.       | In national banks. | In circulation; in other banks and in individual hands. | Total.         |                |
| June 30— |                                 |                    |                                                         |                  |                    |                    |                                                         |                 |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1860     |                                 |                    |                                                         |                  |                    |                    |                                                         |                 |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1861     |                                 |                    |                                                         |                  |                    |                    |                                                         |                 |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1862     |                                 |                    |                                                         |                  |                    |                    |                                                         |                 |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1863     |                                 |                    |                                                         |                  |                    |                    |                                                         |                 |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1864     |                                 |                    |                                                         |                  |                    |                    |                                                         |                 |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1865     |                                 |                    |                                                         |                  |                    |                    |                                                         |                 |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1866     |                                 |                    |                                                         |                  | \$442,640.00       | \$8,082,800.00     | \$2,422,420.00                                          | \$10,947,860.00 |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1867     |                                 |                    |                                                         |                  | 95,470.00          | 7,122,350.00       | 11,555,760.00                                           | 18,773,580.00   |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1868     |                                 |                    |                                                         |                  | 35,260.00          | 13,283,790.00      | 4,359,590.00                                            | 17,678,640.00   |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1869     |                                 |                    |                                                         |                  | 533,680.00         | 11,953,680.00      | 18,002,280.00                                           | 30,489,640.00   |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1870     |                                 |                    |                                                         |                  | 2,462,320.00       | 18,660,920.00      | 13,423,880.00                                           | 34,547,120.00   |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1871     |                                 |                    |                                                         |                  | 2,096,620.00       | 9,161,160.00       | 8,628,520.00                                            | 19,886,300.00   |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1872     |                                 |                    |                                                         |                  | 5,674,640.00       | 11,412,160.00      | 14,999,500.00                                           | 32,086,300.00   |                      |                    |                                                         |                |                                        |                    |                                                         |                |                    |                    |                                                         |                |                |
| 1873     | \$72,281,687.86                 | \$3,370,378.40     | \$59,347,933.74                                         | \$135,000,000.00 | 5,208,680.00       | 22,139,090.00      | 12,112,230.00                                           | 39,460,000.00   |                      |                    |                                                         |                | \$1,149,305.00                         |                    |                                                         |                | *\$1,149,305.00    | \$905,344.88       | \$2,440,618.32                                          | \$1,654,036.80 | \$5,000,000.00 |
| 1874     | 68,431,388.80                   | 5,019,638.53       | 73,928,465.67                                           | 147,379,493.00   | 4,809,720.00       | 13,671,660.00      | 4,343,720.00                                            | 22,825,100.00   |                      |                    |                                                         |                | 1,592,261.00                           |                    |                                                         |                | *1,592,261.00      | 1,414,267.17       | 3,634,908.74                                            | 3,714,041.09   | 8,763,217.00   |
| 1875     | 50,688,448.36                   | 3,663,993.46       | 60,782,464.18                                           | 121,134,906.00   | 4,247,500.00       | 12,642,180.00      | 4,906,620.00                                            | 21,796,300.00   |                      |                    |                                                         |                | 2,742,548.00                           |                    |                                                         |                | *2,742,548.00      | 5,329,577.71       | 2,653,408.84                                            | 8,642,460.45   | 16,625,447.00  |
| 1876     | 55,217,604.05                   | 4,839,240.54       | 70,000,062.41                                           | 130,056,907.00   | 4,506,420.00       | 16,872,780.00      | 7,302,200.00                                            | 28,681,400.00   |                      |                    |                                                         |                | 3,997,258.00                           |                    |                                                         |                | *3,997,258.00      | 6,363,605.72       | 3,506,449.38                                            | 22,548,678.90  | 32,418,734.00  |
| 1877     | 89,390,471.88                   | 5,306,262.69       | 72,804,737.43                                           | 167,501,472.00   | 9,274,560.00       | 12,179,520.00      | 20,118,520.00                                           | 41,572,600.00   |                      |                    |                                                         |                | 4,626,921.00                           |                    |                                                         |                | *4,626,921.00      | 2,952,653.04       | 3,850,213.37                                            | 45,034,639.59  | 51,837,506.00  |
| 1878     | 128,460,202.87                  | 8,191,952.67       | 76,547,821.46                                           | 213,199,977.00   | 19,469,320.00      | 16,021,460.00      | 8,876,220.00                                            | 44,367,000.00   | \$1,455,520.00       |                    | \$7,080.00                                              | \$1,462,600.00 | 15,059,827.84                          | \$175,250.00       | \$1,034,001.16                                          | 16,269,079.00  | 6,860,505.97       | 4,862,807.10       | 60,055,514.93                                           | 171,778,888.00 |                |
| 1879     | 135,236,474.62                  | 21,530,846.05      | 88,974,516.33                                           | 245,741,837.00   | 133,880.00         | 13,975,600.00      | 1,304,220.00                                            | 15,413,700.00   | 2,052,470.00         | \$56,670.00        | 357,810.00                                              | 2,466,950.00   | 33,239,916.91                          | 4,739,120.00       | 3,297,319.09                                            | 41,276,356.00  | 8,903,401.36       | 2,031,051.39       | 65,315,532.25                                           | 176,249,985.00 |                |
| 1880     | 126,145,427.20                  | 76,959,509.73      | 148,736,269.07                                          | 351,841,206.00   | 40,700.00          | 7,939,560.00       | 24,340.00                                               | 8,004,600.00    | 6,584,701.00         | 995,400.00         | 4,794,169.00                                            | 12,374,270.00  | 49,549,851.42                          | 4,689,628.00       | 15,420,928.58                                           | 69,660,408.00  | 24,350,481.80      | 1,172,407.53       | 53,339,380.67                                           | 178,862,270.00 |                |
| 1881     | 163,171,661.25                  | 101,901,276.45     | 213,411,600.30                                          | 478,484,538.00   | 23,400.00          | 5,137,500.00       | 622,020.00                                              | 5,782,920.00    | 12,055,801.00        | 945,590.00         | 38,165,139.00                                           | 51,166,530.00  | 65,954,671.10                          | 5,711,137.00       | 23,631,274.90                                           | 95,297,083.00  | 27,247,696.93      | 771,424.05         | 52,067,940.02                                           | 180,087,061.00 |                |
| 1882     | 148,506,389.95                  | 91,223,770.74      | 267,027,554.31                                          | 506,757,715.00   | 8,100.00           | 4,440,400.00       | 588,620.00                                              | 5,037,120.00    | 11,590,620.00        | 854,040.00         | 53,652,050.00                                           | 66,096,710.00  | 90,384,724.36                          | 6,077,153.00       | 26,326,666.64                                           | 122,788,544.00 | 28,048,630.58      | 820,868.80         | 51,559,080.62                                           | 180,428,580.00 |                |
| 1883     | 198,078,567.68                  | 67,002,816.21      | 277,650,679.11                                          | 542,732,063.00   | 22,571,270.00      | 32,791,590.00      | 27,015,780.00                                           | 82,378,640.00   | 15,996,145.00        | 3,121,130.00       | 69,499,556.00                                           | 88,616,831.00  | 116,396,235.29                         | 6,351,004.00       | 29,300,445.71                                           | 152,047,685.00 | 28,486,001.05      | 857,854.41         | 51,616,444.54                                           | 180,960,309.00 |                |
| 1884     | 204,876,594.15                  | 65,835,738.50      | 274,788,464.35                                          | 545,500,797.00   | 27,246,020.00      | 26,637,110.00      | 44,509,530.00                                           | 98,392,660.00   | 23,384,680.00        | 2,861,000.00       | 93,566,011.00                                           | 119,811,691.00 | 139,616,414.27                         | 8,032,811.00       | 32,657,388.73                                           | 180,306,614.00 | 29,600,720.05      | 1,085,022.61       | 44,575,785.34                                           | 175,261,528.00 |                |
| 1885     | 247,028,625.25                  | 83,268,947.07      | 258,399,463.68                                          | 588,697,036.00   | 13,593,410.00      | 74,816,920.00      | 51,912,810.00                                           | 140,323,140.00  | 38,370,700.00        | 3,139,270.00       | 98,391,676.00                                           | 139,904,646.00 | 169,451,997.52                         | 7,797,925.00       | 31,289,044.48                                           | 208,538,967.00 | 31,236,899.49      | 1,059,390.95       | 42,643,529.56                                           | 74,939,820.00  |                |
| 1886     | 232,554,886.49                  | 104,570,587.67     | 253,688,984.84                                          | 590,774,461.00   | 55,129,870.00      | 41,446,430.00      | 34,597,945.00                                           | 131,174,245.00  | 27,861,450.00        | 1,812,290.00       | 86,303,935.00                                           | 115,977,675.00 | 184,523,282.97                         | 6,757,263.00       | 45,911,360.03                                           | 237,191,906.00 | 28,886,946.97      | 2,913,304.82       | 43,260,685.21                                           | 75,060,937.00  |                |
| 1887     | 277,979,633.61                  | 98,137,439.47      | 278,403,241.92                                          | 654,520,335.00   | 30,261,380.00      | 54,274,940.00      | 36,950,497.00                                           | 121,486,817.00  | 3,425,133.00         | 3,535,479.00       | 138,582,538.00                                          | 145,543,150.00 | 221,897,045.77                         | 6,343,213.00       | 49,205,508.23                                           | 277,445,767.00 | 26,963,934.20      | 2,813,138.80       | 45,770,726.00                                           | 75,547,799.00  |                |

| Date.    | State-bank circulation. | Demand notes.   | One and two year notes of 1863. | Compound-interest notes. | Fractional currency. | National-bank notes. |                    |                                                          |                 | Legal-tender notes. |                    |                                                          |                  | Legal-tender certificates. |               |                  | Aggregate circulation. |
|----------|-------------------------|-----------------|---------------------------------|--------------------------|----------------------|----------------------|--------------------|----------------------------------------------------------|-----------------|---------------------|--------------------|----------------------------------------------------------|------------------|----------------------------|---------------|------------------|------------------------|
|          |                         |                 |                                 |                          |                      | In Treasury.         | In national banks. | In circulation ; in other banks and in individual hands. | Total.          | In Treasury.        | In national banks. | In circulation ; in other banks and in individual hands. | Total.           | In banks.                  | In Treasury.  | Total.           |                        |
| June 30— |                         |                 |                                 |                          |                      |                      |                    |                                                          |                 |                     |                    |                                                          |                  |                            |               |                  |                        |
| 1860     | \$207,102,477.00        |                 |                                 |                          |                      |                      |                    |                                                          |                 |                     |                    |                                                          |                  |                            |               |                  |                        |
| 1861     | 202,005,767.00          |                 |                                 |                          |                      |                      |                    |                                                          |                 |                     |                    |                                                          |                  |                            |               |                  |                        |
| 1862     | 183,792,079.00          | \$53,040,000.00 |                                 |                          |                      |                      |                    |                                                          |                 |                     |                    |                                                          |                  |                            |               |                  |                        |
| 1863     | 238,677,218.00          | 3,351,019.75    | \$89,879,475.00                 |                          | \$20,192,456.00      |                      |                    |                                                          |                 |                     |                    |                                                          |                  |                            |               |                  |                        |
| 1864     | 179,157,717.00          | 780,999.25      | 153,471,450.00                  | \$15,000,000.00          | 22,894,877.25        |                      | \$10,753,777.00    | \$20,481,493.00                                          | \$31,235,270.00 | \$32,184,213.00     | \$40,042,756.00    | \$375,073,234.00                                         | \$447,300,203.00 |                            |               |                  |                        |
| 1865     | 142,919,638.00          | 472,603.00      | 42,338,710.00                   | 193,756,080.00           | 25,005,828.76        |                      | 36,337,528.00      | 109,800,332.00                                           | 146,137,860.00  | 52,149,686.00       | 165,394,496.00     | 213,522,246.00                                           | 431,066,428.00   |                            |               |                  |                        |
| 1866     | 19,996,163.00           | 272,162.00      | 3,454,230.00                    | 159,012,140.00           | 27,070,876.96        | \$5,467,195.00       | 31,547,972.00      | 244,464,741.00                                           | 281,479,908.00  | 72,988,001.00       | 197,783,494.00     | 130,008,811.00                                           | 400,780,306.00   |                            |               |                  |                        |
| 1867     | 4,484,112.00            | 208,432.00      | 1,123,630.00                    | 122,394,480.00           | 28,307,523.52        | 11,861,418.00        | 22,215,935.00      | 264,548,026.00                                           | 298,625,379.00  | 52,345,895.00       | 100,587,582.00     | 218,850,120.00                                           | 371,783,597.00   |                            |               |                  |                        |
| 1868     | 3,163,771.00            | 141,723.00      | 555,492.00                      | 28,161,810.00            | 32,626,951.75        | 5,393,982.00         | 17,498,787.00      | 276,870,086.00                                           | 299,762,855.00  | 27,428,335.00       | 100,166,100.00     | 228,405,565.00                                           | 356,000,000.00   |                            |               |                  |                        |
| 1869     | 2,558,874.00            | 123,739.25      | 347,772.00                      | 2,871,410.00             | 32,114,637.36        | 7,992,791.00         | 18,081,718.00      | 273,667,966.00                                           | 299,742,475.00  | 41,233,100.00       | 80,934,119.00      | 233,767,975.00                                           | 355,935,194.00   |                            |               |                  |                        |
| 1870     | 2,222,793.00            | 106,256.00      | 248,272.00                      | 2,152,910.00             | 39,878,684.48        | 11,118,903.00        | 23,894,500.00      | 264,753,581.00                                           | 299,766,984.00  | 31,037,362.00       | 94,573,751.00      | 230,383,887.00                                           | 356,000,000.00   |                            |               |                  |                        |
| 1871     | 1,968,058.00            | 96,505.50       | 198,572.00                      | 768,500.00               | 40,582,874.56        | 6,855,569.00         | 26,841,641.00      | 284,564,031.00                                           | 318,261,241.00  | 12,931,030.00       | 122,137,660.00     | 220,931,310.00                                           | 356,000,000.00   |                            |               |                  |                        |
| 1872     | 1,700,935.00            | 88,296.25       | 167,522.00                      | 593,520.00               | 40,855,835.27        | 8,627,790.00         | 23,999,544.00      | 305,037,461.00                                           | 337,664,795.00  | 11,331,320.00       | 122,994,417.00     | 223,174,263.00                                           | 357,500,000.00   |                            |               |                  |                        |
| 1873     | 1,294,470.00            | 79,967.50       | 142,165.00                      | 479,400.00               | 44,799,365.44        | 8,304,586.00         | 26,955,726.00      | 312,066,749.00                                           | 347,267,061.00  | 39,050,855.00       | 106,381,491.00     | 210,567,654.00                                           | 356,000,000.00   | \$31,515,000.00            | \$215,000.00  | \$31,730,000.00  | \$962,401,673.94       |
| 1874     | 1,009,021.00            | 76,732.50       | 127,625.00                      | 415,210.00               | 45,881,295.67        | 11,715,488.00        | 32,272,068.00      | 307,993,476.00                                           | 351,981,032.00  | 68,578,548.00       | 103,108,350.00     | 210,313,102.00                                           | 382,000,000.00   | 58,000,000.00              | 755,000.00    | 58,755,000.00    | 1,020,805,987.17       |
| 1875     | 786,844.00              | 70,107.50       | 113,375.00                      | 367,390.00               | 42,129,424.19        | 13,861,463.00        | 42,317,896.00      | 298,228,649.00                                           | 354,408,008.00  | 84,055,245.00       | 87,492,895.00      | 204,223,440.00                                           | 375,771,580.00   | 57,970,000.00              | 445,000.00    | 58,415,000.00    | 994,360,929.69         |
| 1876     | 658,938.00              | 66,917.50       | 104,705.00                      | 328,760.00               | 34,446,595.39        | 16,877,634.00        | 32,979,719.00      | 283,140,983.00                                           | 332,998,336.00  | 70,889,906.00       | 90,836,876.00      | 208,045,502.00                                           | 369,772,284.00   | 275,000.00                 | 32,840,000.00 | 32,565,000.00    | 966,370,834.89         |
| 1877     | 521,611.00              | 63,962.50       | 95,725.00                       | 296,630.00               | 20,403,137.34        | 15,759,847.00        | 34,238,402.00      | 267,050,623.00                                           | 317,048,872.00  | 75,689,987.68       | 78,004,386.00      | 206,069,958.32                                           | 359,764,332.00   | 1,135,000.00               | 54,960,000.00 | 53,825,000.00    | 1,018,692,768.84       |
| 1878     | 426,504.00              | 62,297.50       | 90,485.00                       | 274,920.00               | 16,547,768.77        | 12,789,923.00        | 30,463,349.00      | 281,261,012.00                                           | 324,514,284.00  | 72,020,120.73       | 71,643,402.00      | 203,017,493.27                                           | 346,681,016.00   | 46,245,000.00              | 570,000.00    | 46,815,000.00    | 1,082,489,759.27       |
| 1879     | 352,452.00              | 61,470.00       | 86,185.00                       | 259,090.00               | 15,842,610.11        | 8,286,701.00         | 24,771,123.00      | 296,633,873.00                                           | 329,691,697.00  | 74,391,903.62       | 74,391,903.62      | 205,229,960.38                                           | 346,681,016.00   | 1,450,000.00               | 30,805,000.00 | 1,104,918,348.11 | 1,678,775,068.14       |
| 1880     | 299,790.00              | 60,975.00       | 82,485.00                       | 242,590.00               | 15,590,892.70        | 7,090,249.00         | 26,358,332.00      | 311,056,846.00                                           | 344,505,427.00  | 33,020,559.11       | 64,470,717.00      | 249,189,739.89                                           | 346,681,016.00   | 14,235,000.00              | 360,000.00    | 14,595,000.00    | 1,242,800,929.70       |
| 1881     | 242,967.00              | 60,535.00       | 79,985.00                       | 230,250.00               | 15,481,891.65        | 5,296,382.00         | 27,932,850.00      | 321,813,443.00                                           | 355,042,675.00  | 30,204,092.45       | 58,728,713.00      | 257,748,210.55                                           | 346,681,016.00   | 275,000.00                 | 11,650,000.00 | 1,440,562,451.65 | 1,678,775,068.14       |
| 1882     | 235,173.00              | 59,695.00       | 74,965.00                       | 220,960.00               | 15,423,186.10        | 6,277,246.00         | 27,753,195.00      | 324,711,593.00                                           | 358,742,034.00  | 34,670,589.68       | 61,019,518.00      | 247,990,908.92                                           | 346,681,016.00   | 13,215,000.00              | 75,000.00     | 13,320,000.00    | 1,515,865,693.10       |
| 1883     | 189,253.00              | 58,985.00       | 71,765.00                       | 213,620.00               | 15,376,629.14        | 8,217,062.00         | 31,748,004.00      | 316,108,215.00                                           | 356,073,281.00  | 36,498,839.42       | 73,832,458.00      | 236,349,718.58                                           | 346,681,016.00   | 13,060,000.00              | 315,000.00    | 13,375,000.00    | 1,678,775,068.14       |
| 1884     | 187,978.00              | 58,440.00       | 69,765.00                       | 207,660.00               | 15,355,999.64        | 8,809,990.00         | 27,871,246.00      | 302,818,647.00                                           | 339,499,883.00  | 40,183,801.75       | 76,917,212.00      | 229,580,002.25                                           | 346,681,016.00   | 12,190,000.00              | 195,000.00    | 12,385,000.00    | 1,733,719,031.64       |
| 1885     | 144,489.00              | 57,950.00       | 68,035.00                       | 202,730.00               | 15,340,114.21        | 9,945,710.00         | 32,131,028.00      | 318,576,711.00                                           | 318,576,711.00  | 45,047,378.94       | 79,701,352.00      | 221,932,285.06                                           | 346,681,016.00   | 200,000.00                 | 29,585,000.00 | 29,785,000.00    | 1,863,259,654.21       |
| 1886     | 132,470.00              | 57,445.00       | 66,545.00                       | 197,170.00               | 15,330,021.52        | 4,034,416.00         | 30,684,525.00      | 276,980,513.00                                           | 311,699,454.00  | 41,118,316.79       | 79,656,783.00      | 225,905,916.21                                           | 346,681,016.00   | 18,230,000.00              | 250,000.00    | 18,500,000.00    | 1,842,843,347.52       |
| 1887     | 98,697.00               | 57,130.00       | 65,605.00                       | 192,880.00               | 15,322,898.37        | 2,362,585.00         | 25,420,212.00      | 251,434,991.00                                           | 279,217,788.00  | 28,783,796.79       | 74,482,342.00      | 243,414,877.21                                           | 346,681,016.00   | 8,770,000.00               | 310,000.00    | 9,080,000.00     | 1,923,259,882.37       |







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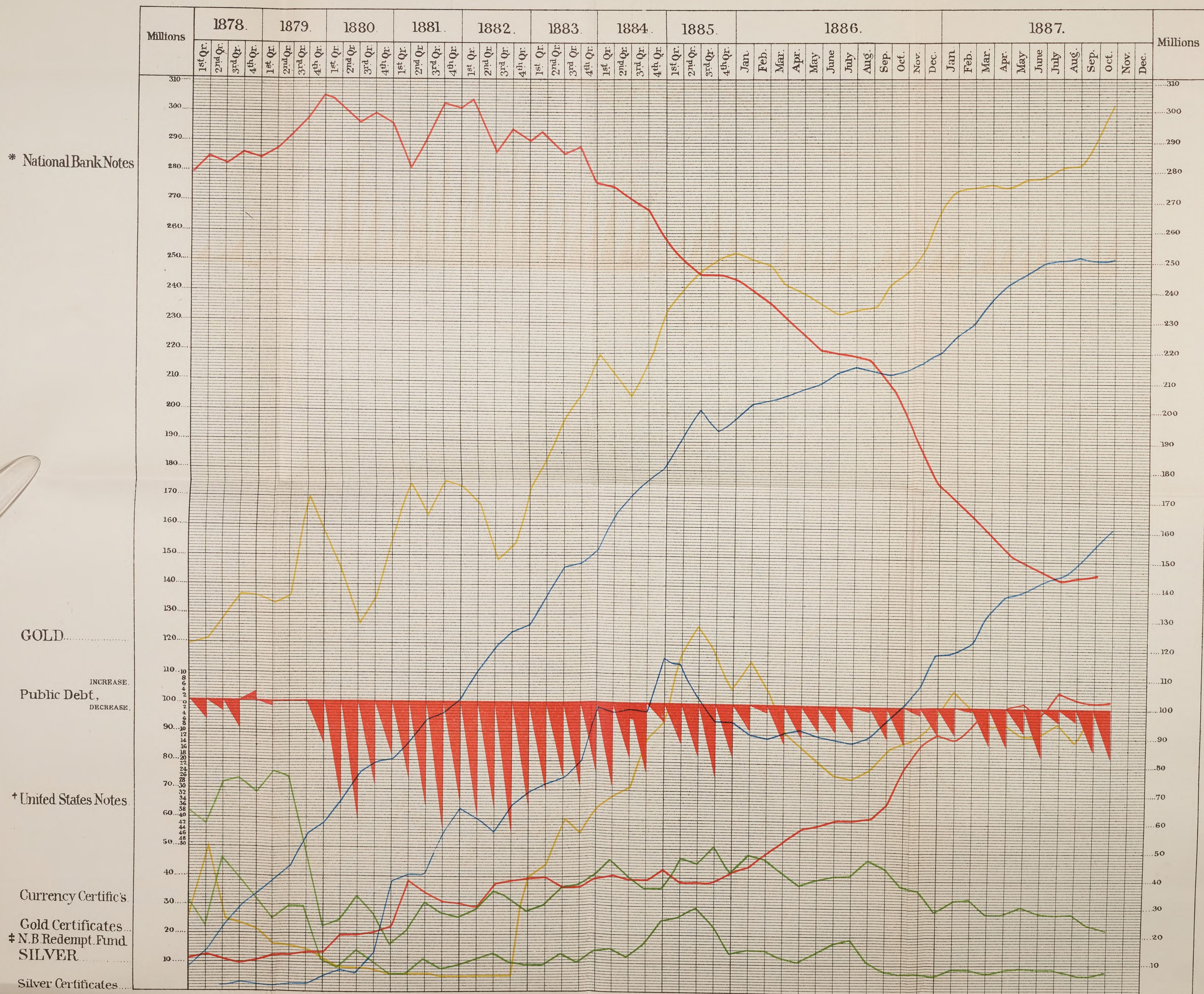
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# DIAGRAM

Showing the amount of NATIONAL BANKNOTES in circulation, the amount of GOLD, SILVER and UNITED STATES NOTES in the TREASURY of the UNITED STATES, with the corresponding liability in outstanding GOLD, SILVER and CURRENCY Certificates.



\* The notes of liquidating, reducing and failed National Banks, in circulation and the notes held by National Banks are not included herein.

† The issue of United States Notes is fixed by law at \$ 346,681,016. - See Act May 31, 1878.

‡ Held by Treasurer U. S. for redemption of notes in circulation, of liquidating, reducing and failed National Banks.

Prepared by J.O. Manson.  
U. S. Treasurer's Off.



## EXPLANATION OF DIAGRAM.

The diagram shows the amount in millions and tens of millions—a million being indicated by each space between the lines.

The reason for its non-extension beyond the year 1878 is that a new element was introduced into the circulating medium of the country in this year, just as in 1862 the introduction of the legal-tender notes brought about an entire change in the monetary system of the United States.

The first item upon the diagram designates the amount of the national-bank notes in actual circulation, excluding therefrom the notes held by national banks and those which had become a charge upon the Treasury, owing to the deposit of legal tenders made in order to retire these notes from circulation.

The second item shows the amount of gold coin and bullion in the United States Treasury, held as a reserve for the redemption of the legal-tender notes and for the redemption of the gold certificates. These amounts being deducted, the balance will show the free gold and bullion contained in the Treasury.

The third item shows the reduction or increase of the public debt, as shown by the monthly statement published at the end of each month.

The fourth item shows the amount of legal tenders held in the Treasury, and, with the fifth item, which must be first deducted, shows the amount of these notes applicable to the redemption of national-bank notes.

The sixth item shows the amount of gold certificates actually in circulation, and which had become a charge upon the gold coin and bullion in the Treasury.

The seventh item shows the amount to the credit of the national-bank redemption fund. This fund represents the amount of unredeemed national-bank notes, which, so long as they remain outstanding, inure to the benefit of the Treasury.

The eighth item includes the subsidiary coin, silver bullion, and standard silver dollars in the Treasury, the issue of the standard dollar having resulted in the retirement into the Treasury of the subsidiary silver, which would otherwise have remained in circulation.

The ninth item shows the amount of silver certificates actually outstanding, which had become a charge upon the standard silver dollars held in the Treasury.



TABLE J.—STATEMENT OF THE STANDARD SILVER DOLLARS, SILVER BULLION AND SUBSIDIARY SILVER COIN IN THE TREASURY AT THE END OF EACH MONTH FROM DECEMBER 31, 1877, TO OCTOBER 31, 1887.\*

|                       | Standard silver dollars. | Silver bullion. | Subsidiary silver coin. | Total.         |
|-----------------------|--------------------------|-----------------|-------------------------|----------------|
| 1877—December 31..... |                          | \$1,736,984.89  | \$5,532,283.95          | \$7,260,268.84 |
| 1878—January 31.....  |                          | 2,827,368.07    | 5,626,541.22            | 8,453,909.29   |
| February 28.....      |                          | 2,955,577.65    | 6,261,437.76            | 9,217,015.41   |
| March 30.....         | \$810,561                | 3,534,480.53    | 7,139,637.34            | 11,484,678.87  |
| April 30.....         | 3,169,681                | 7,350,710.68    | 7,029,306.77            | 17,549,698.45  |
| May 31.....           | 5,950,451                | 5,891,204.95    | 8,103,228.02            | 19,944,883.97  |
| June 29.....          | 7,718,357                | 7,341,470.84    | 6,860,505.97            | 21,920,933.81  |
| July 31.....          | 9,550,236                | 7,665,760.19    | 7,079,667.36            | 24,295,663.55  |
| August 31.....        | 11,292,849               | 8,982,239.07    | 6,478,642.22            | 26,753,730.29  |
| September 30.....     | 12,155,205               | 9,634,034.48    | 6,143,903.02            | 27,933,142.50  |
| October 31.....       | 13,397,571               | 8,352,042.21    | 6,323,132.31            | 28,072,745.52  |
| November 30.....      | 14,843,219               | 10,159,491.41   | 6,009,834.43            | 31,012,544.84  |
| December 31.....      | 16,704,829               | 9,439,461.25    | 6,031,804.52            | 32,176,094.77  |
| 1879—January 31.....  | 17,874,457               | 10,347,889.50   | 6,143,449.13            | 34,365,795.63  |
| February 28.....      | 19,505,767               | 9,837,402.62    | 6,278,490.66            | 35,621,660.28  |
| March 31.....         | 21,558,894               | 8,688,260.74    | 6,428,185.06            | 36,675,339.80  |
| April 30.....         | 23,694,563               | 6,949,046.43    | 6,621,940.39            | 37,265,549.82  |
| May 31.....           | 26,181,045               | 5,672,655.55    | 6,813,589.32            | 38,667,289.87  |
| June 30.....          | 28,147,351               | 5,092,565.91    | 8,903,401.36            | 42,143,318.27  |
| July 31.....          | 29,151,801               | 5,112,223.82    | 12,731,765.97           | 46,995,790.79  |
| August 31.....        | 30,678,464               | 4,904,611.89    | 15,236,724.48           | 50,819,800.37  |
| September 30.....     | 31,559,870               | 4,557,504.31    | 16,814,308.94           | 52,931,683.25  |
| October 31.....       | 32,322,634               | 3,537,224.31    | 17,755,986.76           | 53,615,845.07  |
| November 30.....      | 32,839,207               | 4,323,097.69    | 18,432,478.13           | 55,594,782.82  |
| December 31.....      | 33,168,064               | 4,492,421.19    | 18,881,629.15           | 56,542,114.34  |
| 1880—January 31.....  | 34,961,611               | 4,888,035.97    | 20,204,809.83           | 60,054,456.80  |
| February 28.....      | 36,972,093               | 4,525,306.25    | 21,179,312.32           | 62,676,711.57  |
| March 31.....         | 38,780,342               | 4,086,839.58    | 21,989,814.48           | 64,856,996.06  |
| April 30.....         | 40,411,673               | 5,007,331.04    | 22,767,672.95           | 68,186,676.99  |
| May 31.....           | 42,778,190               | 4,853,587.99    | 23,577,091.99           | 71,208,869.98  |
| June 30.....          | 44,425,315               | 5,124,536.42    | 24,350,481.80           | 73,900,333.22  |
| July 31.....          | 46,192,791               | 6,081,647.91    | 24,975,713.52           | 77,250,152.43  |
| August 31.....        | 47,495,063               | 6,380,258.46    | 25,152,971.89           | 79,028,293.35  |
| September 30.....     | 47,654,675               | 5,557,759.74    | 24,799,925.40           | 78,012,360.14  |
| October 31.....       | 47,084,459               | 6,043,367.37    | 24,629,489.89           | 77,757,316.26  |
| November 30.....      | 47,397,453               | 6,255,389.81    | 24,653,530.37           | 78,306,373.18  |
| December 31.....      | 48,190,518               | 6,183,224.05    | 24,769,057.32           | 79,142,799.37  |
| 1881—January 31.....  | 50,235,102               | 6,704,197.36    | 25,490,914.88           | 82,430,214.24  |
| February 28.....      | 52,939,460               | 5,356,308.00    | 25,813,058.08           | 84,108,826.08  |
| March 31.....         | 55,176,158               | 4,017,770.08    | 26,283,891.96           | 85,477,820.04  |
| April 30.....         | 58,044,826               | 3,863,582.74    | 26,493,612.56           | 88,402,021.30  |
| May 31.....           | 60,518,273               | 3,457,192.85    | 26,841,956.74           | 90,817,422.59  |
| June 30.....          | 62,544,722               | 3,309,949.10    | 27,247,696.93           | 93,102,368.03  |
| July 31.....          | 64,246,302               | 2,962,277.52    | 27,295,486.63           | 94,504,066.15  |
| August 31.....        | 65,948,344               | 2,732,862.69    | 27,042,806.63           | 95,724,013.32  |
| September 30.....     | 66,092,667               | 2,632,184.67    | 26,313,113.63           | 95,037,965.30  |
| October 31.....       | 66,576,378               | 3,424,575.15    | 25,984,687.76           | 95,985,640.91  |
| November 30.....      | 68,017,452               | 3,088,709.63    | 25,918,252.00           | 97,024,413.63  |
| December 31.....      | 69,589,937               | 3,607,829.86    | 25,963,641.48           | 99,161,408.34  |
| 1882—January 31.....  | 72,421,584               | 3,258,926.18    | 26,567,873.37           | 102,248,383.55 |
| February 28.....      | 75,138,957               | 2,806,143.12    | 26,869,906.26           | 104,815,006.38 |
| March 31.....         | 78,178,583               | 4,440,661.97    | 27,187,680.67           | 109,806,925.64 |
| April 30.....         | 81,595,056               | 3,239,033.43    | 27,439,183.93           | 112,273,273.36 |
| May 31.....           | 84,606,043               | 3,793,664.11    | 27,755,923.33           | 116,155,630.44 |
| June 30.....          | 87,153,816               | 3,230,908.36    | 28,048,630.58           | 118,433,354.94 |
| July 31.....          | 88,840,899               | 2,816,269.83    | 28,153,956.16           | 119,811,124.99 |
| August 31.....        | 91,166,249               | 2,730,716.27    | 27,990,387.75           | 121,887,353.02 |
| September 30.....     | 92,228,649               | 3,343,565.26    | 27,426,139.93           | 122,998,354.19 |
| October 31.....       | 92,414,977               | 4,012,503.27    | 26,749,432.45           | 123,176,912.72 |
| November 30.....      | 92,940,582               | 3,769,219.77    | 26,544,544.43           | 123,254,346.20 |
| December 31.....      | 94,016,842               | 4,468,193.16    | 26,521,692.20           | 125,006,727.30 |
| 1883—January 31.....  | 97,530,969               | 3,761,958.12    | 27,135,244.74           | 128,428,171.86 |
| February 28.....      | 100,261,444              | 3,974,114.04    | 27,507,275.78           | 131,742,833.82 |
| March 31.....         | 103,482,305              | 3,943,467.30    | 27,865,993.79           | 135,291,766.09 |
| April 30.....         | 106,366,348              | 3,478,750.15    | 28,068,628.88           | 137,913,727.03 |
| May 31.....           | 108,898,977              | 4,157,217.76    | 28,303,196.20           | 141,359,390.96 |
| June 30.....          | 111,914,019              | 4,482,216.29    | 28,486,001.05           | 144,882,236.34 |

\* See diagram.



TABLE J.—STATEMENT OF THE STANDARD SILVER DOLLARS, SILVER BULLION, AND SUBSIDIARY SILVER COIN, ETC.—Continued.

|                      | Standard silver dollars. | Silver bullion. | Subsidiary silver coin. | Total.           |
|----------------------|--------------------------|-----------------|-------------------------|------------------|
| 1883—July 31.....    | \$113,057,052            | \$4,486,638.23  | \$28,058,141.67         | \$145,601,831.90 |
| August 31.....       | 114,320,197              | 4,694,559.45    | 27,819,711.70           | 146,834,468.15   |
| September 29.....    | 114,587,372              | 5,107,911.29    | 26,750,161.13           | 146,445,444.42   |
| October 31.....      | 116,036,450              | 4,936,364.86    | 26,712,424.15           | 147,685,239.01   |
| November 30.....     | 117,768,966              | 4,624,279.34    | 26,969,614.40           | 149,362,859.74   |
| December 31.....     | 119,449,385              | 4,534,372.93    | 27,224,126.33           | 151,207,884.26   |
| 1884—January 31..... | 123,474,748              | 4,674,432.92    | 28,014,414.76           | 156,163,595.68   |
| February 29.....     | 126,822,399              | 4,919,912.85    | 28,490,906.91           | 160,233,218.76   |
| March 31.....        | 129,066,101              | 5,043,824.61    | 28,866,556.33           | 162,916,481.94   |
| April 30.....        | 130,314,065              | 5,150,842.97    | 29,158,480.47           | 164,623,388.44   |
| May 31.....          | 132,626,753              | 4,623,158.03    | 29,377,206.41           | 166,627,117.44   |
| June 30.....         | 135,560,916              | 4,055,498.27    | 29,600,720.05           | 169,217,134.32   |
| July 31.....         | 137,692,119              | 4,003,609.95    | 29,797,485.76           | 172,093,214.71   |
| August 30.....       | 140,615,722              | 4,723,420.00    | 29,659,003.38           | 174,998,145.38   |
| September 30.....    | 142,058,787              | 4,934,404.86    | 29,474,100.89           | 176,467,352.75   |
| October 31.....      | 142,926,725              | 4,646,496.89    | 29,346,757.24           | 176,919,979.13   |
| November 29.....     | 144,745,075              | 4,778,848.90    | 29,143,283.48           | 178,667,207.38   |
| December 31.....     | 146,502,865              | 4,716,055.33    | 29,194,355.52           | 180,413,275.85   |
| 1885—January 31..... | 150,632,154              | 4,613,582.23    | 29,901,104.54           | 185,146,840.77   |
| February 28.....     | 153,561,007              | 3,991,129.93    | 30,244,836.12           | 187,796,973.05   |
| March 31.....        | 156,698,482              | 3,887,493.52    | 30,632,326.20           | 191,218,301.72   |
| April 30.....        | 159,441,034              | 4,042,186.86    | 30,914,048.81           | 194,427,269.67   |
| May 29.....          | 162,244,855              | 4,098,143.86    | 31,694,364.80           | 198,037,363.66   |
| June 30.....         | 165,413,112              | 4,038,885.52    | 31,236,899.49           | 200,688,897.01   |
| July 31.....         | 168,499,948              | 3,944,837.32    | 25,355,020.23           | 195,799,805.55   |
| August 30.....       | 166,854,215              | 3,766,196.12    | 24,724,287.43           | 195,344,698.55   |
| September 30.....    | 165,483,721              | 3,916,122.84    | 23,641,893.79           | 193,041,737.63   |
| October 31.....      | 163,817,342              | 3,840,536.45    | 22,965,535.70           | 190,623,414.15   |
| November 30.....     | 165,568,018              | 3,583,956.42    | 27,920,309.44           | 197,072,283.86   |
| December 31.....     | 165,718,190              | 3,797,040.84    | 27,796,430.88           | 197,311,661.72   |
| 1886—January 30..... | 169,083,385              | 3,658,783.44    | 29,013,993.71           | 201,756,162.15   |
| February 27.....     | 171,805,906              | 2,612,968.08    | 28,811,037.49           | 203,229,911.57   |
| March 31.....        | 174,700,985              | 2,271,104.42    | 28,822,637.63           | 205,794,727.05   |
| April 30.....        | 175,928,502              | 2,556,522.03    | 28,864,482.89           | 207,349,506.92   |
| May 29.....          | 178,252,045              | 1,947,761.61    | 28,912,277.14           | 209,112,083.75   |
| June 30.....         | 181,253,566              | 3,092,198.45    | 28,904,681.66           | 213,250,446.11   |
| July 31.....         | 181,523,924              | 3,786,069.56    | 28,584,624.69           | 213,894,618.25   |
| August 31.....       | 181,769,457              | 3,268,940.39    | 27,956,991.95           | 212,995,389.34   |
| September 30.....    | 181,262,593              | 3,758,393.89    | 26,899,745.20           | 211,920,732.09   |
| October 30.....      | 182,931,231              | 3,807,948.52    | 26,300,335.88           | 213,039,515.40   |
| November 30.....     | 184,911,938              | 4,091,383.17    | 25,808,067.32           | 214,811,388.49   |
| December 31.....     | 188,506,238              | 4,739,376.81    | 25,660,935.44           | 218,906,550.25   |
| 1887—January 31..... | 193,963,783              | 4,877,039.10    | 26,323,524.61           | 225,164,346.71   |
| February 28.....     | 198,112,760              | 4,700,182.85    | 26,482,472.31           | 229,295,415.16   |
| March 31.....        | 201,672,372              | 4,779,858.28    | 26,601,613.74           | 233,053,844.02   |
| April 30.....        | 205,788,822              | 4,171,926.35    | 26,891,076.57           | 236,851,824.92   |
| May 31.....          | 209,052,567              | 3,248,351.93    | 27,064,742.87           | 239,365,661.80   |
| June 30.....         | 211,483,970              | 3,982,472.43    | 26,977,493.79           | 242,443,936.22   |
| July 30.....         | 211,528,891              | 5,092,355.94    | 26,691,105.74           | 243,312,352.68   |
| August 31.....       | 213,212,448              | 5,024,420.16    | 26,148,531.34           | 244,385,399.50   |
| September 30.....    | 213,043,796              | 4,910,872.64    | 24,984,219.17           | 242,938,887.81   |
| October 31.....      | 214,175,532              | 4,721,996.19    | 24,468,135.17           | 243,365,663.36   |



XCIV REPORT OF THE SECRETARY OF THE TREASURY.

TABLE K.—STATEMENT SHOWING THE AMOUNT OF SILVER OFFERED FOR SALE TO THE UNITED STATES EACH MONTH IN LOTS OF TEN THOUSAND OUNCES AND OVER, THE AVERAGE PRICE OF OFFERS, THE AMOUNT PURCHASED BY THE DEPARTMENT EACH MONTH, AND THE AVERAGE PRICE OF THE SAME FOR THE FISCAL YEAR ENDED JUNE 30, 1887, AND ALSO FOR THE FOUR MONTHS ENDED OCTOBER 31, 1887.

| Months.                 | Amount offered. | Average asking price. | Amount purchased. | Average purchasing price. |
|-------------------------|-----------------|-----------------------|-------------------|---------------------------|
| 1886.                   | <i>Ounces.</i>  | <i>Dollars.</i>       | <i>Ounces.</i>    | <i>Dollars.</i>           |
| July .....              | 2,080,000       | 0.96.8224             | 1,510,000         | 0.96.3467                 |
| August .....            | 3,011,000       | 0.92.8168             | 2,265,000         | 0.92.3159                 |
| September .....         | 2,812,000       | 0.95.8756             | 2,119,000         | 0.95.4325                 |
| October .....           | 3,050,000       | 0.98.3918             | 2,355,000         | 0.98.1967                 |
| November .....          | 3,527,500       | 1.01.5073             | 2,492,500         | 1.01.2294                 |
| December .....          | 3,400,000       | 1.00.7377             | 2,600,000         | 1.00.3600                 |
| 1887.                   |                 |                       |                   |                           |
| January .....           | 2,902,500       | 1.02.7321             | 2,039,500         | 1.02.4813                 |
| February .....          | 3,609,500       | 1.02.7161             | 1,976,500         | 1.02.2563                 |
| March .....             | 3,688,500       | 1.00.0558             | 1,942,000         | 0.99.8188                 |
| April .....             | 3,403,000       | 0.96.5014             | 1,905,000         | 0.95.6917                 |
| May .....               | 2,336,000       | 0.95.6384             | 1,876,000         | 0.95.3167                 |
| June .....              | 2,159,000       | 0.96.1125             | 1,760,000         | 0.95.8417                 |
| Total and average ..... | 35,979,000      | 0.98.3257             | 24,846,500        | 0.97.9406                 |
| 1887.                   |                 |                       |                   |                           |
| July .....              | 2,425,000       | 0.96.3927             | 1,885,000         | 0.96.1000                 |
| August .....            | 3,235,000       | 0.97.0233             | 2,270,000         | 0.96.7833                 |
| September .....         | 3,040,000       | 0.97.2594             | 2,214,000         | 0.96.9189                 |
| October .....           | 3,244,000       | 0.96.4344             | 2,266,000         | 0.96.3292                 |
| Total and average ..... | 11,944,000      | 0.96.7775             | 8,654,000         | 0.96.5329                 |



TABLE L.—STATEMENT SHOWING THE ANNUAL APPROPRIATIONS MADE BY CONGRESS FOR EACH FISCAL YEAR FROM 1880 TO 1888, INCLUSIVE.

|                                                                                                  | 3d session<br>45th Congress<br>and 1st session<br>46th Congress.<br>Fiscal year<br>1880. | 2d session<br>46th Congress.<br>Fiscal year<br>1881. | 3d session<br>46th Congress.<br>Fiscal year<br>1882. | 1st session<br>47th Congress.<br>Fiscal year<br>1883. | 2d session<br>47th Congress.<br>Fiscal year<br>1884. | 1st session<br>48th Congress.<br>Fiscal year<br>1885. | 2d session<br>48th Congress.<br>Fiscal year<br>1886. | 1st session<br>49th Congress.<br>Fiscal year<br>1887. | 2d session<br>49th Congress.<br>Fiscal year<br>1888. |
|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|
| To supply deficiencies for<br>the service of the various<br>branches of the Govern-<br>ment..... | \$4,633,824.55                                                                           | \$6,118,085.10                                       | \$5,110,862.39                                       | \$9,853,869.30                                        | \$2,832,680.04                                       | \$4,385,836.10                                        | *\$3,332,717.30                                      | \$13,572,882.61                                       | \$137,000.00                                         |
| For legislative, executive,<br>and judicial expenses of<br>the Government.....                   | 16,136,230.31                                                                            | 16,532,008.93                                        | 17,797,397.61                                        | 20,322,907.65                                         | 20,763,842.55                                        | 21,556,901.65                                         | 21,495,660.70                                        | 20,809,781.46                                         | 20,772,720.67                                        |
| For sundry civil expenses<br>of the Government.....                                              | 19,724,868.56                                                                            | 22,503,508.23                                        | 22,011,222.87                                        | 25,425,479.45                                         | 23,713,404.22                                        | 22,346,749.74                                         | 25,961,904.12                                        | 22,650,658.49                                         | 22,369,840.96                                        |
| For support of the Army....                                                                      | 26,797,300.00                                                                            | 26,425,800.00                                        | 26,687,800.00                                        | 27,032,099.18                                         | 24,681,250.00                                        | 24,454,450.00                                         | 24,014,052.50                                        | 23,753,057.21                                         | 23,724,718.69                                        |
| For the naval service.....                                                                       | 14,028,468.95                                                                            | 14,405,797.70                                        | 14,566,037.55                                        | 14,903,558.98                                         | 15,954,247.23                                        | †8,931,856.12                                         | †21,280,766.93                                       | 16,489,556.72                                         | 25,786,847.79                                        |
| For the Indian service.....                                                                      | 4,713,478.58                                                                             | 4,657,262.72                                         | 4,587,866.80                                         | 5,219,603.91                                          | 5,388,655.91                                         | 5,903,151.26                                          | 5,773,328.56                                         | 5,561,262.84                                          | 5,234,397.66                                         |
| For rivers and harbors.....                                                                      | 9,577,494.61                                                                             | 8,976,500.00                                         | 11,451,300.00                                        | 18,988,875.00                                         | .....                                                | 14,948,300.00                                         | .....                                                | 14,464,900.00                                         | .....                                                |
| For forts and fortifications.                                                                    | 275,000.00                                                                               | 550,000.00                                           | 575,000.00                                           | 375,000.00                                            | 670,000.00                                           | 700,000.00                                            | 725,000.00                                           | 59,876.69                                             | .....                                                |
| For support of Military<br>Academy.....                                                          | 319,547.33                                                                               | 316,234.28                                           | 322,435.37                                           | 335,557.04                                            | 318,657.50                                           | 314,563.50                                            | 309,902.14                                           | 297,805.00                                            | 419,936.93                                           |
| For service of Post-Office<br>Department.....                                                    | 5,872,376.10                                                                             | 3,883,420.00                                         | 2,152,258.00                                         | 1,902,177.90                                          | Indefinite.                                          | Indefinite.                                           | Indefinite.                                          | Indefinite.                                           | Indefinite.                                          |
| For invalid and other pen-<br>sions, including deficien-<br>cies.....                            | .....                                                                                    | .....                                                | .....                                                | .....                                                 | .....                                                | .....                                                 | .....                                                | .....                                                 | .....                                                |
| For consular and diplomatic<br>service.....                                                      | 56,233,200.00                                                                            | 41,644,000.00                                        | 68,282,306.68                                        | 116,000,000.00                                        | \$86,575,000.00                                      | 20,810,000.00                                         | 60,000,000.00                                        | 76,075,200.00                                         | 83,152,500.00                                        |
| For service of Agricultural<br>Department.....                                                   | 1,097,735.00                                                                             | 1,180,335.00                                         | 1,191,435.00                                         | 1,256,655.00                                          | 1,296,255.00                                         | 1,225,140.00                                          | 1,242,925.00                                         | 1,364,065.00                                          | 1,429,942.44                                         |
| For expenses of the Dis-<br>trict of Columbia.....                                               | .....                                                                                    | 253,300.00                                           | 335,500.00                                           | 427,280.00                                            | 405,640.00                                           | 480,190.00                                            | 580,790.00                                           | 654,715.00                                            | 1,028,730.00                                         |
| For miscellaneous.....                                                                           | .....                                                                                    | 3,425,257.35                                         | 3,379,571.44                                         | 3,496,060.47                                          | 3,505,494.97                                         | 3,594,255.54                                          | 3,622,683.20                                         | 3,721,050.90                                          | 4,284,590.66                                         |
|                                                                                                  | 2,995,123.77                                                                             | 4,959,332.01                                         | 1,128,006.15                                         | 5,888,993.69                                          | 1,806,438.75                                         | 7,800,003.86                                          | 2,268,383.15                                         | 10,184,570.90                                         | 4,694,635.33                                         |
| Totals.....                                                                                      | 162,404,647.76                                                                           | 155,830,841.32                                       | 179,578,999.86                                       | 251,428,117.57                                        | 187,911,566.17                                       | 137,451,397.77                                        | 170,608,113.60                                       | 209,659,382.91                                        | 193,035,861.13                                       |

\* Not including \$6,150,061.98 appropriated for the naval service for six months ending June 30, 1885.  
† Includes \$6,150,061.98 for six months ending June 30, 1885.  
‡ And reappropriation of unexpended balances, estimated at \$38,000,000.  
|| And reappropriation of unexpended balances, estimated at \$66,000,000.



XCVI      REPORT OF THE SECRETARY OF THE TREASURY.

TABLE M.—STATEMENT OF RECEIPTS OF THE UNITED STATES FROM MARCH 4, 1789,  
30) FROM

| Year. | Balance in<br>the Treasury at<br>commence-<br>ment of year. | Customs.          | Internal reve-<br>nue. | Direct tax.     | Public lands.    | Miscellaneous.   |
|-------|-------------------------------------------------------------|-------------------|------------------------|-----------------|------------------|------------------|
| 1791  | -----                                                       | \$4, 399, 473. 09 | -----                  | -----           | -----            | \$10, 478. 10    |
| 1792  | \$973, 905. 75                                              | 3, 443, 070. 85   | \$208, 942. 81         | -----           | -----            | 9, 918. 65       |
| 1793  | 783, 444. 51                                                | 4, 255, 306. 56   | 337, 705. 70           | -----           | -----            | 21, 410. 88      |
| 1794  | 753, 661. 69                                                | 4, 801, 065. 28   | 274, 089. 62           | -----           | -----            | 53, 277. 97      |
| 1795  | 1, 151, 914. 17                                             | 5, 588, 461. 26   | 337, 755. 36           | -----           | -----            | 28, 317. 97      |
| 1796  | 516, 442. 61                                                | 6, 567, 987. 94   | 475, 289. 60           | -----           | \$4, 836. 13     | 1, 169, 415. 98  |
| 1797  | 888, 995. 42                                                | 7, 549, 649. 65   | 575, 491. 45           | -----           | 83, 540. 60      | 399, 139. 29     |
| 1798  | 1, 021, 899. 04                                             | 7, 106, 061. 93   | 644, 357. 95           | -----           | 11, 963. 11      | 58, 192. 81      |
| 1799  | 617, 451. 43                                                | 6, 610, 449. 31   | 779, 136. 44           | -----           | -----            | 86, 187. 56      |
| 1800  | 2, 161, 867. 77                                             | 9, 080, 932. 73   | 809, 396. 55           | \$734, 233. 97  | 443. 75          | 152, 712. 10     |
| 1801  | 2, 623, 311. 99                                             | 10, 750, 778. 93  | 1, 048, 033. 43        | 534, 343. 38    | 167, 726. 06     | 345, 649. 15     |
| 1802  | 3, 295, 391. 00                                             | 12, 438, 235. 74  | 621, 898. 89           | 206, 565. 44    | 188, 628. 02     | 1, 500, 505. 86  |
| 1803  | 5, 020, 697. 64                                             | 10, 479, 417. 61  | 215, 179. 69           | 71, 879. 20     | 165, 675. 69     | 131, 945. 44     |
| 1804  | 4, 825, 811. 60                                             | 11, 098, 565. 33  | 50, 941. 29            | 50, 198. 44     | 487, 526. 79     | 139, 075. 53     |
| 1805  | 4, 037, 005. 26                                             | 12, 936, 487. 04  | 21, 747. 15            | 21, 882. 91     | 540, 193. 80     | 40, 382. 30      |
| 1806  | 3, 999, 388. 99                                             | 14, 667, 698. 17  | 20, 101. 45            | 55, 763. 86     | 765, 245. 73     | 51, 121. 86      |
| 1807  | 4, 528, 123. 80                                             | 15, 845, 521. 61  | 13, 051. 40            | 34, 732. 56     | 466, 163. 27     | 38, 550. 42      |
| 1808  | 9, 643, 850. 07                                             | 16, 363, 550. 58  | 8, 190. 23             | 19, 159. 21     | 647, 939. 06     | 21, 822. 85      |
| 1809  | 9, 941, 809. 96                                             | 7, 257, 506. 62   | 4, 034. 29             | 7, 517. 31      | 442, 252. 33     | 62, 162. 57      |
| 1810  | 3, 848, 056. 78                                             | 8, 583, 309. 31   | 7, 430. 63             | 12, 448. 68     | 696, 548. 82     | 84, 476. 84      |
| 1811  | 2, 670, 276. 57                                             | 13, 313, 222. 73  | 2, 295. 95             | 7, 666. 66      | 1, 040, 237. 53  | 59, 211. 22      |
| 1812  | 3, 502, 305. 80                                             | 8, 958, 777. 53   | 4, 903. 06             | 859. 22         | 710, 427. 78     | 126, 165. 17     |
| 1813  | 3, 862, 217. 41                                             | 13, 224, 623. 25  | 4, 755. 04             | 3, 805. 52      | 835, 655. 14     | 271, 571. 00     |
| 1814  | 5, 196, 542. 00                                             | 5, 998, 772. 08   | 1, 662, 984. 82        | 2, 219, 497. 36 | 1, 135, 971. 09  | 164, 399. 81     |
| 1815  | 1, 727, 848. 63                                             | 7, 282, 942. 22   | 4, 678, 059. 07        | 2, 162, 673. 41 | 1, 287, 959. 28  | 285, 282. 84     |
| 1816  | 13, 106, 592. 88                                            | 36, 306, 874. 88  | 5, 124, 708. 31        | 4, 253, 635. 09 | 1, 717, 985. 03  | 273, 782. 35     |
| 1817  | 22, 033, 519. 19                                            | 26, 283, 348. 19  | 2, 678, 100. 77        | 1, 824, 187. 04 | 1, 991, 226. 06  | 109, 761. 08     |
| 1818  | 14, 989, 465. 48                                            | 17, 176, 385. 00  | 955, 270. 20           | 264, 333. 36    | 2, 606, 564. 77  | 57, 617. 71      |
| 1819  | 1, 478, 526. 74                                             | 20, 283, 608. 76  | 229, 593. 63           | 83, 650. 78     | 3, 274, 422. 78  | 57, 098. 42      |
| 1820  | 2, 079, 992. 38                                             | 15, 005, 612. 15  | 106, 260. 53           | 31, 586. 82     | 1, 635, 871. 61  | 61, 338. 44      |
| 1821  | 1, 198, 461. 21                                             | 13, 004, 447. 15  | 69, 027. 63            | 29, 349. 05     | 1, 212, 966. 46  | 152, 589. 43     |
| 1822  | 1, 681, 592. 24                                             | 17, 589, 761. 94  | 67, 665. 71            | 20, 961. 56     | 1, 803, 581. 54  | 452, 957. 19     |
| 1823  | 4, 237, 427. 55                                             | 19, 088, 433. 44  | 34, 242. 17            | 10, 337. 71     | 916, 523. 10     | 141, 129. 84     |
| 1824  | 9, 463, 922. 81                                             | 17, 878, 325. 71  | 34, 663. 37            | 6, 201. 96      | 984, 418. 15     | 127, 603. 60     |
| 1825  | 1, 946, 597. 13                                             | 20, 098, 713. 45  | 25, 771. 35            | 2, 330. 85      | 1, 216, 090. 56  | 130, 451. 81     |
| 1826  | 5, 201, 650. 43                                             | 23, 341, 331. 77  | 21, 589. 93            | 6, 638. 76      | 1, 393, 785. 09  | 94, 588. 66      |
| 1827  | 6, 358, 686. 18                                             | 19, 712, 283. 29  | 19, 885. 68            | 2, 626. 90      | 1, 495, 845. 26  | 1, 315, 722. 83  |
| 1828  | 6, 668, 286. 10                                             | 23, 205, 523. 64  | 17, 451. 54            | 2, 218. 81      | 1, 018, 308. 75  | 65, 126. 49      |
| 1829  | 5, 972, 435. 81                                             | 22, 681, 965. 91  | 14, 502. 74            | 11, 335. 05     | 1, 517, 175. 13  | 112, 648. 55     |
| 1830  | 5, 755, 704. 79                                             | 21, 922, 391. 39  | 12, 160. 62            | 16, 980. 59     | 2, 329, 356. 14  | 73, 227. 77      |
| 1831  | 6, 014, 539. 75                                             | 24, 224, 441. 77  | 6, 933. 51             | 10, 506. 01     | 3, 210, 815. 48  | 584, 124. 05     |
| 1832  | 4, 502, 914. 45                                             | 28, 465, 237. 24  | 11, 630. 65            | 6, 791. 13      | 2, 623, 381. 03  | 270, 410. 61     |
| 1833  | 2, 011, 777. 55                                             | 29, 032, 508. 91  | 2, 759. 00             | 394. 12         | 3, 967, 682. 55  | 470, 096. 67     |
| 1834  | 11, 702, 905. 31                                            | 16, 214, 957. 15  | 4, 196. 09             | 19. 80          | 4, 857, 600. 69  | 480, 812. 32     |
| 1835  | 8, 892, 858. 42                                             | 19, 391, 310. 59  | 10, 459. 48            | 4, 263. 33      | 14, 757, 600. 75 | 759, 972. 13     |
| 1836  | 26, 749, 803. 96                                            | 23, 409, 940. 53  | 370. 00                | 728. 79         | 24, 877, 179. 86 | 2, 245, 902. 23  |
| 1837  | 46, 708, 436. 00                                            | 11, 169, 290. 39  | 5, 493. 84             | 1, 687. 70      | 6, 776, 236. 52  | 7, 001, 444. 59  |
| 1838  | 37, 327, 252. 69                                            | 16, 158, 800. 36  | 2, 467. 27             | -----           | 3, 730, 945. 66  | 6, 410, 348. 45  |
| 1839  | 36, 891, 196. 94                                            | 23, 137, 924. 81  | 2, 553. 32             | 755. 22         | 7, 361, 576. 40  | 979, 939. 86     |
| 1840  | 33, 157, 503. 68                                            | 13, 499, 502. 17  | 1, 682. 25             | -----           | 3, 411, 818. 63  | 2, 567, 112. 28  |
| 1841  | 29, 963, 163. 46                                            | 14, 487, 216. 74  | 3, 261. 36             | -----           | 1, 365, 627. 42  | 1, 004, 054. 75  |
| 1842  | 28, 685, 111. 08                                            | 18, 187, 508. 76  | 495. 00                | -----           | 1, 335, 797. 52  | 451, 995. 97     |
| 1843* | 30, 521, 979. 44                                            | 7, 046, 843. 91   | 103. 25                | -----           | 898, 158. 18     | 285, 895. 92     |
| 1844  | 39, 186, 284. 74                                            | 26, 183, 570. 94  | 1, 777. 34             | -----           | 2, 059, 939. 80  | 1, 075, 419. 70  |
| 1845  | 36, 742, 829. 62                                            | 27, 528, 112. 70  | 3, 517. 12             | -----           | 2, 077, 022. 30  | 361, 453. 68     |
| 1846  | 36, 194, 274. 81                                            | 26, 712, 667. 87  | 2, 897. 26             | -----           | 2, 694, 452. 48  | 289, 950. 13     |
| 1847  | 38, 261, 959. 65                                            | 23, 747, 864. 66  | 375. 00                | -----           | 2, 498, 355. 20  | 220, 808. 30     |
| 1848  | 33, 079, 276. 43                                            | 31, 757, 070. 96  | 375. 00                | -----           | 3, 328, 642. 56  | 612, 610. 69     |
| 1849  | 29, 416, 612. 45                                            | 28, 346, 738. 82  | -----                  | -----           | 1, 688, 959. 55  | 685, 379. 13     |
| 1850  | 32, 827, 082. 69                                            | 39, 668, 686. 42  | -----                  | -----           | 1, 859, 894. 25  | 2, 064, 308. 21  |
| 1851  | 35, 871, 753. 31                                            | 49, 017, 567. 92  | -----                  | -----           | 2, 352, 305. 30  | 1, 185, 166. 11  |
| 1852  | 40, 158, 353. 25                                            | 47, 339, 326. 62  | -----                  | -----           | 2, 043, 239. 58  | 464, 249. 40     |
| 1853  | 43, 338, 860. 02                                            | 58, 931, 865. 52  | -----                  | -----           | 1, 667, 084. 99  | 988, 081. 17     |
| 1854  | 50, 261, 901. 09                                            | 64, 224, 190. 27  | -----                  | -----           | 8, 470, 798. 39  | 1, 105, 352. 74  |
| 1855  | 48, 591, 073. 41                                            | 53, 025, 794. 21  | -----                  | -----           | 11, 497, 049. 07 | 827, 731. 40     |
| 1856  | 47, 777, 672. 13                                            | 64, 022, 863. 50  | -----                  | -----           | 8, 917, 644. 93  | 1, 116, 190. 81  |
| 1857  | 49, 108, 229. 80                                            | 63, 875, 905. 05  | -----                  | -----           | 3, 829, 486. 64  | 1, 259, 920. 88  |
| 1858  | 46, 802, 855. 00                                            | 41, 789, 620. 96  | -----                  | -----           | 3, 513, 715. 87  | 1, 352, 029. 13  |
| 1859  | 35, 113, 334. 22                                            | 49, 565, 824. 38  | -----                  | -----           | 1, 756, 687. 30  | 1, 454, 596. 24  |
| 1860  | 33, 193, 248. 60                                            | 53, 187, 511. 87  | -----                  | -----           | 1, 778, 557. 71  | 1, 088, 530. 25  |
| 1861  | 32, 979, 530. 78                                            | 39, 582, 125. 64  | -----                  | -----           | 870, 658. 54     | 1, 023, 515. 31  |
| 1862  | 30, 963, 857. 83                                            | 49, 056, 397. 62  | -----                  | 1, 795, 331. 73 | 152, 203. 77     | 915, 327. 97     |
| 1863  | 46, 965, 304. 87                                            | 69, 059, 642. 40  | 37, 640, 787. 95       | 1, 485, 103. 61 | 167, 617. 17     | 3, 741, 794. 38  |
| 1864  | 36, 523, 046. 13                                            | 102, 316, 152. 99 | 109, 741, 134. 10      | 475, 648. 96    | 588, 333. 29     | 30, 291, 701. 86 |
| 1865  | 134, 433, 738. 44                                           | 84, 928, 260. 60  | 209, 464, 215. 25      | 1, 200, 573. 03 | 996, 553. 31     | 25, 441, 556. 00 |

\* For the half-year from Jan



# RECEIPTS, 1789 TO 1887.

XCVII

TO JUNE 30, 1887, BY CALENDAR YEARS TO 1843 AND BY FISCAL YEARS (ENDED JUNE THAT TIME.

| Year. | Dividends.   | Net ordinary receipts. | Interest.  | Premiums.     | Receipts from loans and Treasury notes. | Gross receipts.  | Unavail-able. |
|-------|--------------|------------------------|------------|---------------|-----------------------------------------|------------------|---------------|
| 1791  |              | \$4,409,951.19         |            |               | \$361,391.34                            | \$4,771,342.53   |               |
| 1792  | \$8,028.00   | 3,669,960.31           |            |               | 5,102,498.45                            | 8,772,458.76     |               |
| 1793  | 38,500.00    | 4,652,923.14           |            |               | 1,797,272.01                            | 6,450,195.15     |               |
| 1794  | 303,472.00   | 5,431,904.87           |            |               | 4,007,950.78                            | 9,439,855.65     |               |
| 1795  | 160,000.00   | 6,114,534.59           | \$4,800.00 |               | 3,396,424.00                            | 9,515,758.59     |               |
| 1796  | 160,000.00   | 8,377,529.65           | 42,800.00  |               | 320,000.00                              | 8,740,329.65     |               |
| 1797  | 80,960.00    | 8,688,780.99           |            |               | 70,000.00                               | 8,758,780.99     |               |
| 1798  | 79,920.00    | 7,900,495.80           | 78,675.00  |               | 200,000.00                              | 8,179,170.80     |               |
| 1799  | 71,040.00    | 7,546,813.31           |            |               | 5,000,000.00                            | 12,546,813.31    |               |
| 1800  | 71,040.00    | 10,848,749.10          |            |               | 1,565,229.24                            | 12,413,978.34    |               |
| 1801  | 88,800.00    | 12,935,330.95          | 10,125.00  |               |                                         | 12,945,455.95    |               |
| 1802  | 39,960.00    | 14,995,793.95          |            |               |                                         | 14,995,793.95    |               |
| 1803  |              | 11,064,097.63          |            |               |                                         | 11,064,097.63    |               |
| 1804  |              | 11,826,307.38          |            |               |                                         | 11,826,307.38    |               |
| 1805  |              | 13,560,693.20          |            |               |                                         | 13,560,693.20    |               |
| 1806  |              | 15,559,931.07          |            |               |                                         | 15,559,931.07    |               |
| 1807  |              | 16,398,019.26          |            |               |                                         | 16,398,019.26    |               |
| 1808  |              | 17,060,661.93          |            |               |                                         | 17,060,661.93    |               |
| 1809  |              | 7,773,473.12           |            |               |                                         | 7,773,473.12     |               |
| 1810  |              | 9,384,214.28           |            |               | 2,750,000.00                            | 12,134,214.28    |               |
| 1811  |              | 14,422,634.09          |            |               |                                         | 14,422,634.09    |               |
| 1812  |              | 9,801,132.76           |            |               | 12,837,900.00                           | 22,639,032.76    |               |
| 1813  |              | 14,340,409.95          | 300.00     |               | 26,184,135.00                           | 40,524,844.95    |               |
| 1814  |              | 11,181,625.16          | 85.79      |               | 23,377,826.00                           | 34,559,536.95    |               |
| 1815  |              | 15,696,916.82          | 11,541.74  | \$32,107.64   | 35,210,671.40                           | 50,961,237.60    |               |
| 1816  |              | 47,676,985.66          | 68,665.16  | 686.09        | 9,425,084.91                            | 57,171,421.82    |               |
| 1817  | 202,426.30   | 33,099,049.74          | 267,819.14 |               | 466,723.45                              | 33,833,592.33    |               |
| 1818  | 525,000.00   | 21,585,171.04          | 412.62     |               | 8,353.00                                | 21,593,936.66    |               |
| 1819  | 675,000.00   | 24,603,374.37          |            |               | 2,291.00                                | 24,605,665.37    |               |
| 1820  | 1,000,000.00 | 17,840,669.55          |            | 40,000.00     | 3,000,821.13                            | 20,881,493.68    |               |
| 1821  | 105,000.00   | 14,573,379.72          |            |               | 5,000,324.00                            | 19,573,703.72    |               |
| 1822  | 297,500.00   | 20,232,427.94          |            |               |                                         | 20,232,427.94    |               |
| 1823  | 350,000.00   | 20,540,666.26          |            |               |                                         | 20,540,666.26    |               |
| 1824  | 350,000.00   | 19,381,212.79          |            |               | 5,000,000.00                            | 24,381,212.79    |               |
| 1825  | 367,500.00   | 21,840,858.02          |            |               | 5,000,000.00                            | 26,840,858.02    |               |
| 1826  | 402,500.00   | 25,260,434.21          |            |               |                                         | 25,260,434.21    |               |
| 1827  | 420,000.00   | 22,966,363.96          |            |               |                                         | 22,966,363.96    |               |
| 1828  | 455,000.00   | 24,763,629.23          |            |               |                                         | 24,763,629.23    |               |
| 1829  | 490,000.00   | 24,827,627.38          |            |               |                                         | 24,827,627.38    |               |
| 1830  | 490,000.00   | 24,844,116.51          |            |               |                                         | 24,844,116.51    |               |
| 1831  | 490,000.00   | 28,526,820.82          |            |               |                                         | 28,526,820.82    |               |
| 1832  | 490,000.00   | 31,867,450.66          |            |               |                                         | 31,867,450.66    | \$1,889.50    |
| 1833  | 474,985.00   | 33,948,426.25          |            |               |                                         | 33,948,426.25    |               |
| 1834  | 234,349.50   | 21,791,935.55          |            |               |                                         | 21,971,935.55    |               |
| 1835  | 506,480.82   | 35,430,087.10          |            |               |                                         | 35,430,087.10    |               |
| 1836  | 292,674.67   | 50,826,796.08          |            |               |                                         | 50,826,796.08    |               |
| 1837  |              | 24,954,153.04          |            |               | 2,992,989.15                            | 27,947,142.19    | 63,288.35     |
| 1838  |              | 26,302,561.74          |            |               | 12,716,820.86                           | 39,019,382.60    |               |
| 1839  |              | 31,482,749.61          |            |               | 3,857,276.21                            | 35,340,025.82    | 1,458,782.93  |
| 1840  |              | 19,480,115.33          |            |               | 5,589,547.51                            | 25,069,662.84    | 37,469.25     |
| 1841  |              | 16,860,160.27          |            |               | 13,659,317.38                           | 30,519,477.65    |               |
| 1842  |              | 19,976,197.25          |            |               | 14,808,735.64                           | 34,784,932.89    | 11,188.00     |
| 1843* |              | 8,231,001.26           |            | 71,700.83     | 12,479,708.36                           | 20,782,410.45    |               |
| 1844  |              | 29,320,707.78          |            | 666.60        | 1,877,181.35                            | 31,198,555.73    |               |
| 1845  |              | 29,970,105.80          |            |               |                                         | 29,970,105.80    | 28,251.90     |
| 1846  |              | 29,699,967.74          |            |               |                                         | 29,699,967.74    |               |
| 1847  |              | 26,467,403.16          |            | 28,365.91     | 28,872,399.45                           | 55,368,168.52    | 30,000.00     |
| 1848  |              | 35,698,699.21          |            | 37,080.00     | 21,256,700.00                           | 56,992,479.21    |               |
| 1849  |              | 30,721,077.50          |            | 487,065.48    | 28,588,750.00                           | 59,796,892.98    |               |
| 1850  |              | 43,592,888.88          |            | 10,550.00     | 4,045,950.00                            | 47,649,388.88    |               |
| 1851  |              | 52,555,039.33          |            | 4,264.92      | 203,400.00                              | 52,762,704.25    |               |
| 1852  |              | 49,846,815.60          |            |               | 46,300.00                               | 49,893,115.60    |               |
| 1853  |              | 61,587,031.68          |            | 22.50         | 16,350.00                               | 61,603,404.18    | 103,301.37    |
| 1854  |              | 73,800,341.40          |            |               | 2,001.67                                | 73,802,343.07    |               |
| 1855  |              | 65,350,574.68          |            |               | 800.00                                  | 65,351,374.68    |               |
| 1856  |              | 74,056,699.24          |            |               | 200.00                                  | 74,056,899.24    |               |
| 1857  |              | 68,965,312.57          |            |               | 3,900.00                                | 68,969,212.57    |               |
| 1858  |              | 46,655,365.96          |            |               | 23,717,300.00                           | 70,372,665.96    |               |
| 1859  |              | 52,777,107.92          |            | 709,357.72    | 28,287,500.00                           | 81,773,965.64    | 15,408.34     |
| 1860  |              | 56,054,599.83          |            | 10,008.00     | 20,776,800.00                           | 76,841,407.83    |               |
| 1861  |              | 41,476,299.49          |            | 33,630.90     | 41,861,709.74                           | 83,371,640.13    |               |
| 1862  |              | 51,919,261.09          |            | 68,400.00     | 529,692,460.50                          | 581,680,121.59   | 11,110.81     |
| 1863  |              | 112,034,945.51         |            | 602,345.44    | 776,682,361.57                          | 889,379,652.52   | 6,000.01      |
| 1864  |              | 243,412,971.20         |            | 21,174,101.01 | 1,128,873,945.36                        | 1,393,461,017.57 | 9,210.40      |
| 1865  |              | 322,031,158.19         |            | 11,683,446.89 | 1,472,224,740.85                        | 1,805,939,345.93 | 6,095.11      |

uary 1 to June 30, 1843.



TABLE M.—STATEMENT OF THE RECEIPTS OF THE UNITED

| Year. | Balance in<br>the Treasury at<br>commence-<br>ment of year. | Customs.         | Internal revenue. | Direct tax.    | Public lands.  | Miscellaneous.  |
|-------|-------------------------------------------------------------|------------------|-------------------|----------------|----------------|-----------------|
| 1866  | \$33,933,657.89                                             | \$179,046,651.58 | \$309,226,813.42  | \$1,974,754.12 | \$665,031.03   | \$29,036,314.23 |
| 1867  | 160,817,099.73                                              | 176,417,810.88   | 266,027,537.43    | 4,200,233.70   | 1,163,575.76   | 15,037,522.15   |
| 1868  | 198,076,537.09                                              | 164,464,599.56   | 191,087,589.41    | 1,788,145.85   | 1,348,715.41   | 17,745,403.59   |
| 1869  | 158,936,082.87                                              | 180,048,426.63   | 158,356,460.86    | 765,685.61     | 4,020,344.34   | 13,997,338.65   |
| 1870  | 183,781,985.76                                              | 194,538,374.44   | 184,899,756.49    | 229,102.88     | 3,350,481.76   | 12,942,118.30   |
| 1871  | 177,604,116.51                                              | 206,270,408.05   | 143,098,153.63    | 580,355.37     | 2,388,646.68   | 22,093,541.21   |
| 1872  | 138,019,122.15                                              | 216,370,286.77   | 130,642,177.72    | .....          | 2,575,714.19   | 15,106,051.23   |
| 1873  | 134,666,001.85                                              | 188,089,522.70   | 113,729,314.14    | 315,254.51     | 2,882,312.38   | 17,161,270.05   |
| 1874  | 159,293,673.41                                              | 163,103,833.69   | 102,409,784.90    | .....          | 1,852,428.93   | 32,575,043.32   |
| 1875  | 178,833,339.54                                              | 157,167,722.35   | 110,007,493.58    | .....          | 1,413,640.17   | 15,431,915.31   |
| 1876  | 172,804,061.32                                              | 148,071,984.61   | 116,700,732.03    | 93,798.80      | 1,129,466.95   | 24,070,602.31   |
| 1877  | 149,909,377.21                                              | 130,956,493.07   | 118,630,407.83    | .....          | 976,253.68     | 30,437,487.42   |
| 1878  | 214,887,645.88                                              | 130,170,680.20   | 110,581,624.74    | .....          | 1,079,743.37   | 15,614,728.09   |
| 1879  | 286,591,453.88                                              | 137,250,047.70   | 113,561,610.58    | .....          | 924,781.66     | 20,585,697.49   |
| 1880  | 386,832,588.65                                              | 186,522,064.60   | 124,009,373.92    | 30.85          | 1,016,506.60   | 21,978,525.01   |
| 1881  | 231,940,064.44                                              | 198,159,676.02   | 135,264,385.51    | 1,516.89       | 2,201,863.17   | 25,154,850.98   |
| 1882  | 280,607,668.37                                              | 220,410,730.25   | 146,497,595.45    | 160,141.69     | 4,753,140.37   | 31,703,642.52   |
| 1883  | 275,450,903.53                                              | 214,706,496.93   | 144,720,368.98    | 108,156.60     | 7,955,864.42   | 30,796,695.02   |
| 1884  | 374,189,081.98                                              | 195,067,489.76   | 121,586,072.51    | 70,720.75      | 9,810,705.01   | 21,984,881.89   |
| 1885  | 424,941,403.07                                              | 181,471,939.34   | 112,498,725.54    | .....          | 5,705,986.44   | 24,014,055.06   |
| 1886  | 521,794,026.26                                              | 192,905,023.44   | 116,805,936.48    | 108,239.94     | 5,630,999.34   | 20,989,527.86   |
| 1887  | 526,848,755.46                                              | 217,286,893.13   | 118,823,391.22    | 32,892.05      | 9,254,286.42   | 26,005,814.84   |
| ..... | .....                                                       | 5,858,971,675.27 | 3,568,289,456.46  | 28,130,424.50  | 250,877,164.58 | 594,077,828.19  |

\* Amount heretofore credited to the Treasurer as



STATES FROM MARCH 4, 1789, TO JUNE 30, 1837, ETC.—Continued.

| Year. | Dividends.     | Net ordinary receipts. | Interest.    | Premiums.       | Receipts from loans and Treasury notes. | Gross receipts.    | Unavail-able. |
|-------|----------------|------------------------|--------------|-----------------|-----------------------------------------|--------------------|---------------|
| 1866  | .....          | \$519,949,564.38       | .....        | \$38,083,055.68 | \$712,851,553.05                        | \$1,270,884,173.11 | \$172,094.29  |
| 1867  | .....          | 462,846,679.92         | .....        | 27,787,330.35   | 640,426,910.29                          | 1,131,060,920.56   | 721,827.93    |
|       |                |                        |              |                 |                                         |                    | 2,675,918.19  |
| 1868  | .....          | 376,434,453.82         | .....        | 29,203,629.50   | 625,111,433.20                          | 1,030,749,516.52   | .....         |
| 1869  | .....          | 357,188,256.09         | .....        | 13,755,491.12   | 238,678,081.06                          | 609,621,828.27     | *2,070.73     |
| 1870  | .....          | 395,959,833.87         | .....        | 15,295,043.76   | 285,474,496.00                          | 696,729,973.63     | .....         |
| 1871  | .....          | 374,431,104.94         | .....        | 8,892,839.95    | 268,768,523.47                          | 652,092,468.36     | *3,396.18     |
| 1872  | .....          | 364,694,229.91         | .....        | 9,412,637.65    | 305,047,054.00                          | 679,153,921.56     | *18,228.35    |
| 1873  | .....          | 322,177,673.78         | .....        | 11,560,530.89   | 214,931,017.00                          | 548,669,221.67     | *3,047.80     |
| 1874  | .....          | 299,941,090.84         | .....        | 5,037,665.22    | 439,272,535.46                          | 744,251,291.52     | 12,691.40     |
| 1875  | .....          | 284,020,771.41         | .....        | 3,979,279.69    | 387,971,556.00                          | 675,971,607.10     | .....         |
| 1876  | .....          | 290,066,584.70         | .....        | 4,029,280.58    | 397,455,808.00                          | 691,551,673.28     | .....         |
| 1877  | .....          | 281,000,642.00         | .....        | 405,776.58      | 348,871,749.00                          | 630,278,167.58     | .....         |
| 1878  | .....          | 257,446,776.40         | .....        | 317,102.30      | 404,581,200.00                          | 662,345,079.70     | .....         |
| 1879  | .....          | 272,322,136.83         | .....        | 1,505,047.63    | 792,807,643.00                          | 1,066,634,827.46   | .....         |
| 1880  | .....          | 333,526,500.98         | .....        | 110.00          | 211,814,103.00                          | 545,340,713.98     | .....         |
| 1881  | .....          | 360,782,292.57         | .....        | .....           | 113,750,534.00                          | 474,532,826.57     | .....         |
| 1882  | .....          | 403,525,250.28         | .....        | .....           | 120,945,740.00                          | 524,470,974.28     | .....         |
| 1883  | .....          | 398,287,581.95         | .....        | .....           | 555,942,564.00                          | 954,230,145.95     | .....         |
| 1884  | .....          | 348,519,869.92         | .....        | .....           | 206,877,886.00                          | 555,397,755.92     | *1,500.00     |
| 1885  | .....          | 323,690,706.38         | .....        | .....           | 245,196,303.00                          | 568,887,009.38     | 47,097.65     |
| 1886  | .....          | 336,439,727.06         | .....        | .....           | 116,314,800.00                          | 452,754,577.06     | .....         |
| 1887  | .....          | 371,403,277.66         | .....        | .....           | 154,440,900.00                          | 525,844,177.66     | 7,997.64      |
|       | \$9,720,136.29 | 10,310,066,685.29      | \$485,224.45 | 204,259,220.83  | 12,110,762,468.84                       | 22,625,573,599.41  | 2,715,461.82  |

unavailable, and since recovered and charged to his account.



TABLE N.—STATEMENT OF EXPENDITURES OF THE UNITED STATES FROM MARCH 4, JUNE 30) FROM

| Year.      | War.           | Navy.         | Indians.     | Pensions.    | Miscellaneous. |
|------------|----------------|---------------|--------------|--------------|----------------|
| 1791.....  | \$632,804.03   | -----         | \$27,000.00  | \$175,813.88 | \$1,031,971.61 |
| 1792.....  | 1,100,702.09   | -----         | 13,648.85    | 109,243.15   | 4,672,664.38   |
| 1793.....  | 1,130,249.08   | -----         | 27,282.83    | 80,087.81    | 511,451.01     |
| 1794.....  | 2,639,097.59   | \$61,408.97   | 13,042.46    | 81,399.24    | 750,350.74     |
| 1795.....  | 2,480,910.13   | 410,562.03    | 23,475.68    | 68,673.22    | 1,378,920.66   |
| 1796.....  | 1,260,263.84   | 274,784.04    | 113,563.98   | 100,843.71   | 801,847.58     |
| 1797.....  | 1,039,402.46   | 382,631.89    | 62,396.58    | 92,256.97    | 1,259,422.62   |
| 1798.....  | 2,009,522.30   | 1,381,347.76  | 16,470.09    | 104,845.33   | 1,139,524.94   |
| 1799.....  | 2,466,946.98   | 2,858,081.84  | 20,302.19    | 95,444.03    | 1,039,391.68   |
| 1800.....  | 2,560,878.77   | 3,448,716.03  | 31.22        | 64,130.73    | 1,337,613.22   |
| 1801.....  | 1,672,944.08   | 2,111,424.00  | 9,000.00     | 73,533.37    | 1,114,768.45   |
| 1802.....  | 1,179,148.25   | 915,561.87    | 94,000.00    | 85,440.39    | 1,462,929.40   |
| 1803.....  | 822,055.85     | 1,215,230.53  | 60,000.00    | 62,902.10    | 1,842,635.76   |
| 1804.....  | 875,423.93     | 1,189,832.75  | 116,500.00   | 80,092.80    | 2,191,009.43   |
| 1805.....  | 712,781.28     | 1,597,500.00  | 196,500.00   | 81,854.59    | 3,768,598.75   |
| 1806.....  | 1,224,355.38   | 1,649,641.44  | 234,200.00   | 81,875.53    | 2,890,137.01   |
| 1807.....  | 1,288,085.91   | 1,722,064.47  | 205,425.00   | 70,500.00    | 1,697,897.51   |
| 1808.....  | 2,900,834.40   | 1,884,067.80  | 213,575.00   | 82,576.04    | 1,423,285.61   |
| 1809.....  | 3,345,772.17   | 2,427,758.80  | 337,503.84   | 87,833.54    | 1,215,803.79   |
| 1810.....  | 2,294,323.94   | 1,654,244.20  | 177,625.00   | 83,744.16    | 1,101,144.98   |
| 1811.....  | 2,032,828.19   | 1,965,566.39  | 151,875.00   | 75,043.88    | 1,367,291.40   |
| 1812.....  | 11,817,798.24  | 3,959,365.15  | 277,845.00   | 91,402.10    | 1,683,088.21   |
| 1813.....  | 19,652,013.02  | 6,446,600.10  | 167,358.28   | 86,989.91    | 1,729,435.61   |
| 1814.....  | 20,350,806.86  | 7,311,290.60  | 167,394.86   | 90,164.36    | 2,208,029.70   |
| 1815.....  | 14,794,294.22  | 8,660,000.25  | 530,750.00   | 69,656.06    | 2,898,870.47   |
| 1816.....  | 16,012,096.80  | 3,908,278.30  | 274,512.16   | 188,804.15   | 2,989,741.17   |
| 1817.....  | 8,004,236.53   | 3,314,598.49  | 319,463.71   | 297,374.43   | 3,518,936.76   |
| 1818.....  | 5,622,715.10   | 2,953,695.00  | 505,704.27   | 890,719.90   | 3,835,839.51   |
| 1819.....  | 6,506,300.37   | 3,847,640.42  | 463,181.39   | 2,415,939.85 | 3,067,211.41   |
| 1820.....  | 2,630,392.31   | 4,387,990.00  | 315,750.01   | 3,208,376.31 | 2,592,021.94   |
| 1821.....  | 4,461,291.78   | 3,319,243.06  | 477,005.44   | 242,817.25   | 2,223,121.54   |
| 1822.....  | 3,111,981.48   | 2,224,458.98  | 575,007.41   | 1,948,199.40 | 1,967,996.24   |
| 1823.....  | 3,096,924.43   | 2,503,765.83  | 380,781.82   | 1,780,582.52 | 2,022,093.99   |
| 1824.....  | 3,340,939.85   | 2,904,581.56  | 429,987.90   | 1,499,326.59 | 7,155,308.81   |
| 1825.....  | 3,659,914.18   | 3,049,083.86  | 724,106.44   | 1,308,810.57 | 2,748,544.89   |
| 1826.....  | 3,943,194.37   | 4,218,902.45  | 743,447.83   | 1,556,593.83 | 2,600,177.79   |
| 1827.....  | 3,948,977.88   | 4,263,877.45  | 750,624.88   | 976,138.86   | 2,713,476.58   |
| 1828.....  | 4,145,544.56   | 3,918,786.44  | 705,084.24   | 850,573.57   | 3,676,052.64   |
| 1829.....  | 4,724,291.07   | 3,308,745.47  | 576,344.74   | 949,594.47   | 3,082,234.65   |
| 1830.....  | 4,767,128.88   | 3,239,428.63  | 622,262.47   | 1,363,297.31 | 3,237,416.04   |
| 1831.....  | 4,841,835.55   | 3,856,183.07  | 930,738.04   | 1,170,665.14 | 3,064,646.10   |
| 1832.....  | 5,446,034.88   | 3,956,370.29  | 1,352,419.75 | 1,184,422.40 | 4,577,141.45   |
| 1833.....  | 6,704,019.10   | 3,901,356.75  | 1,802,980.93 | 4,589,152.40 | 5,716,245.93   |
| 1834.....  | 5,696,189.38   | 3,956,260.42  | 1,003,953.20 | 3,364,285.30 | 4,404,728.95   |
| 1835.....  | 5,759,156.89   | 3,864,939.06  | 1,706,444.48 | 1,954,711.32 | 4,229,698.53   |
| 1836.....  | 11,747,345.25  | 5,807,718.23  | 5,037,022.88 | 2,882,797.96 | 5,393,279.72   |
| 1837.....  | 13,682,730.80  | 6,646,914.53  | 4,348,036.19 | 2,672,162.45 | 9,893,370.27   |
| 1838.....  | 12,897,224.16  | 6,131,580.53  | 5,504,191.34 | 2,156,057.29 | 7,160,664.76   |
| 1839.....  | 8,916,995.80   | 6,182,294.25  | 2,528,917.28 | 3,142,750.51 | 5,725,990.89   |
| 1840.....  | 7,095,267.23   | 6,113,896.89  | 2,331,794.86 | 2,603,562.17 | 5,995,398.96   |
| 1841.....  | 8,801,610.24   | 6,001,076.97  | 2,514,837.12 | 2,388,434.51 | 6,490,881.45   |
| 1842.....  | 6,610,438.02   | 8,397,242.99  | 1,199,099.68 | 1,378,931.33 | 6,775,624.61   |
| 1843*..... | 2,908,671.95   | 3,727,711.53  | 578,371.00   | 839,041.12   | 3,202,713.00   |
| 1844.....  | 5,218,183.66   | 6,498,199.11  | 1,256,532.39 | 2,032,008.99 | 5,645,183.86   |
| 1845.....  | 5,746,291.28   | 6,297,177.89  | 1,539,351.35 | 2,400,788.11 | 5,911,760.98   |
| 1846.....  | 10,413,370.58  | 6,455,013.92  | 1,027,693.64 | 1,811,097.56 | 6,711,283.89   |
| 1847.....  | 35,840,030.33  | 7,900,635.76  | 1,430,411.30 | 1,744,883.63 | 6,885,608.35   |
| 1848.....  | 27,688,334.21  | 9,408,476.02  | 1,252,296.81 | 1,227,496.48 | 5,650,851.25   |
| 1849.....  | 14,558,473.26  | 9,786,705.92  | 1,374,161.55 | 1,328,867.64 | 12,885,334.24  |
| 1850.....  | 9,687,024.58   | 7,904,724.66  | 1,663,591.47 | 1,866,886.02 | 16,043,763.36  |
| 1851.....  | 12,161,965.11  | 8,880,581.38  | 2,829,801.77 | 2,293,377.22 | 17,888,992.18  |
| 1852.....  | 8,521,506.19   | 8,918,842.10  | 3,043,576.04 | 2,401,858.78 | 17,504,171.45  |
| 1853.....  | 9,910,498.49   | 11,067,789.53 | 3,880,494.12 | 1,756,306.20 | 17,463,068.01  |
| 1854.....  | 11,722,282.87  | 10,790,096.32 | 1,550,339.55 | 1,232,665.00 | 26,672,144.68  |
| 1855.....  | 14,648,074.07  | 13,327,095.11 | 2,772,990.78 | 1,477,612.33 | 24,090,425.43  |
| 1856.....  | 16,963,160.51  | 14,074,834.64 | 2,644,263.97 | 1,296,229.65 | 31,794,038.87  |
| 1857.....  | 19,159,150.87  | 12,651,694.61 | 4,354,418.87 | 1,310,380.58 | 28,565,498.77  |
| 1858.....  | 25,679,121.63  | 14,053,264.64 | 4,978,266.18 | 1,219,768.30 | 26,400,016.42  |
| 1859.....  | 23,154,720.53  | 14,690,927.90 | 3,490,534.53 | 1,222,222.71 | 23,797,544.40  |
| 1860.....  | 16,472,202.72  | 11,514,649.83 | 2,991,121.54 | 1,100,802.32 | 27,977,418.30  |
| 1861.....  | 23,001,530.67  | 12,387,156.52 | 2,865,481.17 | 1,034,599.73 | 23,327,287.69  |
| 1862.....  | 389,173,562.29 | 42,640,353.09 | 2,327,948.37 | 852,170.47   | 21,385,862.59  |
| 1863.....  | 603,314,411.82 | 63,261,235.31 | 3,152,032.70 | 1,078,513.36 | 23,198,382.37  |
| 1864.....  | 690,391,048.66 | 85,704,963.74 | 2,629,975.97 | 4,985,473.90 | 27,572,216.87  |

\* For the half year from Jan



## EXPENDITURES, 1789 TO 1887.

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1789, TO JUNE 30, 1887, BY CALENDAR YEARS TO 1843 AND BY FISCAL YEARS (ENDED THAT TIME.

| Year. | Net ordinary ex-<br>penditures. | Premiums.    | Interest.      | Public debt.   | Gross expendi-<br>tures. | Balance in<br>Treasury at<br>the end of<br>the year. |
|-------|---------------------------------|--------------|----------------|----------------|--------------------------|------------------------------------------------------|
| 1791  | \$1,919,589.52                  | -----        | \$1,177,863.03 | \$699,984.23   | \$3,797,436.78           | \$973,905.75                                         |
| 1792  | 5,896,258.47                    | -----        | 2,373,611.28   | 693,050.25     | 8,962,920.00             | 783,444.51                                           |
| 1793  | 1,749,070.73                    | -----        | 2,097,859.17   | 2,633,048.07   | 6,479,977.97             | 753,661.69                                           |
| 1794  | 3,545,299.00                    | -----        | 2,752,523.04   | 2,743,771.13   | 9,041,593.17             | 1,151,924.17                                         |
| 1795  | 4,362,541.72                    | -----        | 2,947,059.06   | 2,841,639.37   | 10,151,240.15            | 516,442.61                                           |
| 1796  | 2,551,303.15                    | -----        | 3,239,347.68   | 2,577,126.01   | 8,367,776.84             | 888,995.42                                           |
| 1797  | 2,836,110.52                    | -----        | 3,172,516.73   | 2,617,250.12   | 8,625,877.37             | 1,021,899.04                                         |
| 1798  | 4,651,710.42                    | -----        | 2,955,875.90   | 976,032.09     | 8,583,618.41             | 617,451.43                                           |
| 1799  | 6,480,166.72                    | -----        | 2,815,651.41   | 1,706,578.84   | 11,002,396.97            | 2,161,867.77                                         |
| 1800  | 7,411,369.97                    | -----        | 3,402,601.04   | 1,138,563.11   | 11,952,534.12            | 2,623,311.99                                         |
| 1801  | 4,981,669.90                    | -----        | 4,411,830.06   | 2,879,876.98   | 12,273,376.94            | 3,295,391.00                                         |
| 1802  | 3,737,079.91                    | -----        | 4,239,172.16   | 5,294,235.24   | 13,270,487.31            | 5,020,697.64                                         |
| 1803  | 4,002,824.24                    | -----        | 3,949,462.36   | 3,306,697.07   | 11,258,983.67            | 4,825,811.60                                         |
| 1804  | 4,452,858.91                    | -----        | 4,185,048.74   | 3,977,206.07   | 12,615,113.72            | 4,037,005.26                                         |
| 1805  | 6,357,234.62                    | -----        | 2,657,114.22   | 4,583,960.63   | 13,598,309.47            | 3,999,388.99                                         |
| 1806  | 6,080,209.36                    | -----        | 3,368,968.26   | 5,572,018.64   | 15,021,196.26            | 4,538,123.80                                         |
| 1807  | 4,984,572.89                    | -----        | 3,369,578.48   | 2,938,141.62   | 11,292,292.99            | 9,643,850.07                                         |
| 1808  | 6,504,338.85                    | -----        | 2,557,074.23   | 7,701,288.96   | 16,762,702.04            | 9,941,809.96                                         |
| 1809  | 7,414,672.14                    | -----        | 2,866,074.90   | 3,586,479.26   | 13,867,226.30            | 3,848,056.78                                         |
| 1810  | 5,311,082.28                    | -----        | 3,163,671.09   | 4,835,241.12   | 13,309,994.49            | 2,672,276.57                                         |
| 1811  | 5,592,604.86                    | -----        | 2,585,435.57   | 5,414,564.43   | 13,592,604.86            | 3,502,305.80                                         |
| 1812  | 17,829,498.70                   | -----        | 2,451,272.57   | 1,998,349.88   | 22,279,121.15            | 3,862,217.41                                         |
| 1813  | 28,082,396.92                   | -----        | 3,599,455.22   | 7,508,668.22   | 39,190,520.36            | 5,196,542.00                                         |
| 1814  | 30,127,686.38                   | -----        | 4,593,239.04   | 3,307,304.90   | 38,028,230.32            | 1,727,848.63                                         |
| 1815  | 26,953,571.00                   | -----        | 5,990,090.24   | 6,638,832.11   | 39,582,493.35            | 13,106,592.88                                        |
| 1816  | 23,373,432.58                   | -----        | 7,822,923.34   | 17,048,139.59  | 48,244,495.51            | 22,033,519.19                                        |
| 1817  | 15,454,609.92                   | -----        | 4,536,282.55   | 20,886,753.57  | 40,877,646.04            | 14,989,465.48                                        |
| 1818  | 13,808,673.78                   | -----        | 6,209,954.03   | 15,086,247.59  | 35,104,875.40            | 1,478,526.74                                         |
| 1819  | 16,300,273.44                   | -----        | 5,211,730.56   | 2,492,195.73   | 24,004,199.73            | 2,079,992.38                                         |
| 1820  | 13,134,530.57                   | -----        | 5,151,004.32   | 3,477,489.96   | 21,763,024.85            | 1,198,461.21                                         |
| 1821  | 10,723,479.07                   | -----        | 5,126,073.79   | 3,241,019.83   | 19,090,572.69            | 1,681,592.24                                         |
| 1822  | 9,827,643.51                    | -----        | 5,172,788.79   | 2,676,160.33   | 17,676,592.63            | 4,237,427.55                                         |
| 1823  | 9,784,154.59                    | -----        | 4,922,475.40   | 607,541.01     | 15,314,171.00            | 9,463,922.81                                         |
| 1824  | 15,330,144.71                   | -----        | 4,943,557.93   | 11,624,835.83  | 31,898,538.47            | 1,946,597.13                                         |
| 1825  | 11,490,450.90                   | -----        | 4,366,757.40   | 7,728,587.38   | 23,585,804.72            | 5,201,650.43                                         |
| 1826  | 13,062,316.27                   | -----        | 3,975,542.95   | 7,065,539.24   | 24,103,398.46            | 6,358,686.18                                         |
| 1827  | 12,653,095.65                   | -----        | 3,486,071.51   | 6,517,596.88   | 22,656,764.04            | 6,668,286.10                                         |
| 1828  | 13,296,041.45                   | -----        | 3,098,800.60   | 9,064,637.47   | 25,459,479.52            | 5,972,435.81                                         |
| 1829  | 12,641,210.40                   | -----        | 2,542,843.23   | 9,860,304.77   | 25,044,358.40            | 5,755,704.79                                         |
| 1830  | 13,229,533.33                   | -----        | 1,912,574.93   | 9,443,173.29   | 24,585,281.55            | 6,014,539.75                                         |
| 1831  | 13,864,067.90                   | -----        | 1,373,748.74   | 14,800,629.48  | 30,038,446.12            | 4,502,914.45                                         |
| 1832  | 16,516,388.77                   | -----        | 772,561.50     | 17,067,747.79  | 34,356,698.06            | 2,011,777.55                                         |
| 1833  | 22,713,755.11                   | -----        | 303,796.87     | 1,239,746.51   | 24,257,298.49            | 11,702,905.31                                        |
| 1834  | 18,425,417.25                   | -----        | 202,152.98     | 5,974,412.21   | 24,601,982.44            | 8,892,858.42                                         |
| 1835  | 17,514,950.28                   | -----        | 57,863.08      | 328.20         | 17,573,141.56            | 26,749,803.96                                        |
| 1836  | 30,868,164.04                   | -----        | -----          | -----          | 30,868,164.04            | 46,708,436.00                                        |
| 1837  | 37,243,214.24                   | -----        | -----          | 21,822.91      | 37,265,037.15            | 37,327,252.69                                        |
| 1838  | 33,819,718.08                   | -----        | 14,996.48      | 5,590,723.79   | 39,455,438.35            | 36,891,196.94                                        |
| 1839  | 26,496,918.73                   | -----        | 399,833.89     | 10,718,153.53  | 37,614,936.15            | 33,157,503.68                                        |
| 1840  | 24,139,920.11                   | -----        | 174,598.08     | 3,912,015.62   | 28,226,533.81            | 29,963,163.46                                        |
| 1841  | 26,196,810.29                   | -----        | 284,977.55     | 5,315,712.19   | 31,797,530.03            | 28,685,111.08                                        |
| 1842  | 24,361,336.59                   | -----        | 773,549.85     | 7,801,990.09   | 32,936,876.53            | 30,521,979.44                                        |
| 1843* | 11,256,508.60                   | -----        | 523,583.91     | 338,012.64     | 12,118,105.15            | 39,186,284.74                                        |
| 1844  | 20,650,108.01                   | -----        | 1,833,452.13   | 11,158,450.71  | 33,642,010.85            | 36,742,829.62                                        |
| 1845  | 21,895,369.61                   | \$18,231.43  | 1,040,458.18   | 7,536,349.49   | 30,490,408.71            | 36,194,274.81                                        |
| 1846  | 26,418,459.59                   | -----        | 842,723.27     | 371,100.04     | 27,632,282.90            | 38,261,959.65                                        |
| 1847  | 53,801,569.37                   | -----        | 1,119,214.72   | 5,600,067.65   | 60,520,851.74            | 33,079,276.43                                        |
| 1848  | 45,227,454.77                   | -----        | 2,390,765.88   | 13,036,922.54  | 60,655,143.19            | 29,416,612.45                                        |
| 1849  | 39,933,542.61                   | 82,865.81    | 3,565,525.78   | 12,804,478.54  | 56,386,422.74            | 32,827,082.69                                        |
| 1850  | 37,165,990.09                   | -----        | 3,782,393.03   | 3,656,335.14   | 44,604,718.26            | 35,871,753.31                                        |
| 1851  | 44,054,717.66                   | 69,713.19    | 3,696,760.75   | 654,912.71     | 48,476,104.31            | 40,158,353.25                                        |
| 1852  | 40,389,954.56                   | 170,063.42   | 4,000,297.80   | 2,152,293.05   | 46,712,608.83            | 43,338,860.02                                        |
| 1853  | 44,078,156.35                   | 420,498.64   | 3,665,832.74   | 6,412,574.01   | 54,577,061.74            | 50,261,901.09                                        |
| 1854  | 51,967,528.42                   | 2,877,818.69 | 3,070,926.69   | 17,556,896.95  | 75,473,170.75            | 48,591,073.41                                        |
| 1855  | 56,316,197.72                   | 872,047.39   | 2,314,464.99   | 6,662,065.86   | 66,164,775.96            | 47,777,672.18                                        |
| 1856  | 66,772,527.64                   | 385,372.90   | 1,953,822.37   | 3,614,618.66   | 72,726,341.57            | 49,108,229.80                                        |
| 1857  | 66,041,143.70                   | 363,572.39   | 1,593,265.23   | 3,276,606.05   | 71,274,587.37            | 46,802,855.00                                        |
| 1858  | 72,330,437.17                   | 574,443.08   | 1,652,055.67   | 7,505,250.82   | 82,062,186.74            | 35,113,334.22                                        |
| 1859  | 66,355,950.07                   | -----        | 2,637,649.70   | 14,685,043.15  | 83,678,642.92            | 33,193,248.60                                        |
| 1860  | 60,056,754.71                   | -----        | 3,144,120.94   | 13,854,250.00  | 77,055,125.65            | 32,979,530.78                                        |
| 1861  | 62,616,055.78                   | -----        | 4,034,157.30   | 18,737,100.00  | 85,387,313.08            | 30,963,857.83                                        |
| 1862  | 456,379,896.81                  | -----        | 13,190,344.84  | 96,097,322.09  | 565,667,563.74           | 46,965,304.87                                        |
| 1863  | 694,004,575.56                  | -----        | 24,729,700.62  | 181,081,635.07 | 899,815,911.25           | 36,523,046.13                                        |
| 1864  | 811,283,676.14                  | -----        | 53,685,421.69  | 430,572,014.03 | ,295,541,114.86          | 134,433,738.44                                       |

uary 1 to June 30, 1843.



TABLE N.—STATEMENT OF THE EXPENDITURES OF THE UNITED

| Year.       | War.               | Navy.            | Indians.       | Pensions.       | Miscellaneous.   |
|-------------|--------------------|------------------|----------------|-----------------|------------------|
| 1865.....   | \$1,030,690,400.06 | \$122,617,434.07 | \$5,059,360.71 | \$16,347,621.34 | \$42,989,383.10  |
| 1866.....   | 283,154,676.06     | 43,285,662.00    | 3,295,729.32   | 15,605,549.88   | 40,613,114.17    |
|             | 3,568,638,312.28   | 717,551,816.39   | 103,369,211.42 | 119,607,656.01  | 643,604,554.33   |
|             | *3,621,780.07      | *77,992.17       | *53,286.61     | *9,737.87       | *718,769.52      |
|             | 3,572,260,092.35   | 717,629,808.56   | 103,422,498.03 | 119,617,393.88  | 644,323,323.85   |
| 1867.....   | 95,224,415.63      | 31,034,011.04    | 4,642,531.77   | 20,936,551.71   | 51,110,223.72    |
| 1868.....   | 123,246,648.62     | 25,775,502.72    | 4,100,682.32   | 23,782,386.78   | 53,009,867.67    |
| 1869.....   | 78,501,990.61      | 20,000,757.97    | 7,042,923.06   | 28,476,621.78   | 56,474,061.53    |
| 1870.....   | 57,655,675.40      | 21,780,229.87    | 3,407,938.15   | 28,340,202.17   | 53,237,461.56    |
| 1871.....   | 35,799,991.82      | 19,431,027.21    | 7,426,997.44   | 34,443,894.88   | 60,481,916.23    |
| 1872.....   | 35,372,157.20      | 21,249,809.99    | 7,061,728.82   | 28,533,402.76   | 60,984,757.42    |
| 1873.....   | 46,323,138.31      | 23,526,256.79    | 7,951,704.88   | 29,359,426.86   | 73,328,110.06    |
| 1874.....   | 42,313,927.22      | 30,932,587.42    | 6,692,462.09   | 29,038,414.66   | 85,141,593.61    |
| 1875.....   | 41,120,645.98      | 21,497,626.27    | 8,384,656.82   | 29,456,216.22   | 71,070,702.98    |
| 1876.....   | 38,070,888.64      | 18,963,309.82    | 5,966,558.17   | 28,257,395.69   | 73,599,661.04    |
| 1877.....   | 37,082,735.90      | 14,959,935.36    | 5,277,007.22   | 27,963,752.27   | 58,926,532.53    |
| 1878.....   | 32,154,147.85      | 17,365,301.37    | 4,629,280.28   | 27,137,019.08   | 53,177,703.57    |
| 1879.....   | 40,425,660.73      | 15,125,126.84    | 5,206,109.08   | 35,121,482.39   | 65,741,555.49    |
| 1880.....   | 38,116,916.22      | 13,536,984.74    | 5,945,457.09   | 56,777,174.44   | 54,713,529.76    |
| 1881.....   | 40,466,460.55      | 15,686,671.66    | 6,514,161.09   | 50,059,279.62   | 64,416,324.71    |
| 1882.....   | 43,570,494.19      | 15,032,046.26    | 9,736,747.40   | 61,345,193.95   | 57,219,750.98    |
| 1883.....   | 48,911,382.93      | 15,283,437.17    | 7,362,590.34   | 66,012,573.64   | 68,678,022.21    |
| 1884.....   | 39,429,603.36      | 17,292,601.44    | 6,475,999.29   | 55,429,228.06   | 70,920,433.70    |
| 1885.....   | 42,670,578.47      | 16,021,079.67    | 6,552,494.63   | 56,102,267.49   | 87,494,258.38    |
| 1886.....   | 34,324,152.74      | 13,907,887.74    | 6,099,158.17   | 63,404,864.03   | 74,166,929.85    |
| 1887.....   | 38,561,025.85      | 15,141,126.80    | 6,194,522.69   | 75,029,101.79   | 85,264,825.59    |
| Total ..... | 4,601,602,730.57   | 1,121,173,126.71 | 236,094,208.83 | 974,623,844.15  | 2,023,481,546.44 |

\* Outstanding

NOTE.—This statement is made from warrants *paid* by the Treasurer up to June 30, 1866. The



## EXPENDITURES, 1789 TO 1887.

CIII

STATES FROM MARCH 4, 1789, TO JUNE 30, 1887, ETC.—Continued.

| Year. | Net ordinary ex-<br>penditures. | Premiums.      | Interest.        | Public debt.      | Gross expendi-<br>tures. | Balance in<br>Treasury at<br>the end of<br>the year. |
|-------|---------------------------------|----------------|------------------|-------------------|--------------------------|------------------------------------------------------|
| 1865  | \$1,217,704,199.28              | \$1,717,900.11 | \$77,395,090.30  | \$609,616,141.68  | \$1,906,433,331.37       | \$33,933,657.89                                      |
| 1866  | 385,954,731.43                  | 58,476.51      | 133,067,624.91   | 620,263,249.10    | 1,139,344,081.95         | 165,301,654.76                                       |
|       | 5,152,771,550.43                | 7,611,003.56   | 502,689,519.27   | 2,374,677,103.12  | 8,037,749,176.38         | .....                                                |
|       | *4,481,566.24                   | .....          | *2,888.48        | *100.31           | *4,484,555.03            | *4,484,555.03                                        |
| 1867  | 5,157,253,116.67                | 7,611,003.56   | 502,692,407.75   | 2,374,677,203.43  | 8,042,233,731.41         | 160,817,099.73                                       |
| 1868  | 202,947,733.87                  | 10,813,349.38  | 143,781,591.91   | 735,536,980.11    | 1,093,079,655.27         | 198,076,537.09                                       |
| 1869  | 229,915,088.11                  | 7,001,151.04   | 140,424,045.71   | 692,549,685.88    | 1,069,889,970.74         | 158,936,082.87                                       |
| 1870  | 190,496,354.95                  | 1,674,680.05   | 130,694,242.80   | 261,912,718.31    | 584,777,996.11           | 183,781,985.76                                       |
| 1871  | 164,421,507.15                  | 15,996,555.60  | 129,235,498.00   | 393,254,282.13    | 702,907,842.88           | 177,604,116.51                                       |
| 1872  | 157,583,827.58                  | 9,016,794.74   | 125,576,565.93   | 399,503,670.65    | 691,680,858.90           | 138,019,122.15                                       |
| 1873  | 153,201,856.19                  | 6,958,266.76   | 117,357,839.72   | 405,007,307.54    | 682,525,270.21           | 131,666,001.85                                       |
| 1874  | 180,488,636.90                  | 5,105,919.99   | 104,750,688.44   | 233,699,352.58    | 524,044,597.91           | 159,293,673.41                                       |
| 1875  | 194,118,985.00                  | 1,395,073.55   | 107,119,815.21   | 422,065,060.23    | 724,698,933.99           | 178,833,339.54                                       |
| 1876  | 171,529,848.27                  | .....          | 103,093,544.57   | 407,377,492.48    | 682,000,885.32           | 172,804,061.32                                       |
| 1877  | 164,857,813.36                  | .....          | 100,243,271.23   | 449,345,272.80    | 714,446,357.39           | 149,909,377.21                                       |
| 1878  | 144,209,963.28                  | .....          | 97,124,511.58    | 323,965,424.05    | 565,299,898.91           | 214,887,645.88                                       |
| 1879  | 134,463,452.15                  | .....          | 102,500,874.65   | 353,676,944.90    | 590,641,271.70           | 286,591,453.88                                       |
| 1880  | 161,619,934.53                  | .....          | 105,327,949.00   | 699,445,809.16    | 966,393,692.69           | 386,832,588.65                                       |
| 1881  | 169,090,062.25                  | 2,795,320.42   | 95,757,575.11    | 432,590,280.41    | 700,233,238.19           | 231,940,064.44                                       |
| 1882  | 177,142,897.63                  | 1,061,248.78   | 82,508,741.18    | 165,152,335.05    | 425,865,222.64           | 280,607,668.37                                       |
| 1883  | 186,904,232.78                  | .....          | 71,077,206.79    | 271,646,299.55    | 529,627,739.12           | 275,450,903.53                                       |
| 1884  | 206,248,006.29                  | .....          | 59,160,131.25    | 590,083,829.96    | 855,491,967.50           | 374,189,081.98                                       |
| 1885  | 189,547,865.85                  | .....          | 54,578,378.48    | 260,520,690.50    | 504,646,934.83           | 424,941,403.07                                       |
| 1886  | 208,840,678.64                  | .....          | 51,386,256.47    | 211,760,353.43    | 471,987,288.54           | 521,794,026.26                                       |
| 1887  | 191,902,992.53                  | .....          | 50,580,145.97    | 205,216,709.36    | 447,699,847.86           | 526,848,755.46                                       |
|       | 220,190,602.72                  | .....          | 47,741,577.25    | 271,901,321.15    | 539,833,501.12           | 512,851,434.36                                       |
|       | 8,956,975,456.70                | 69,429,363.87  | 2,522,712,859.00 | 10,560,889,023.66 | 22,110,006,703.23        | .....                                                |

warrants.

outstanding warrants are then added, and the statement is by warrants *issued* from that date.



## CIV      REPORT OF THE SECRETARY OF THE TREASURY.

TABLE O.—STATEMENT OF THE NET RECEIPTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| CUSTOMS.                                          |                 |                  |
|---------------------------------------------------|-----------------|------------------|
| Quarter ended September 30, 1886.....             | \$59,177,586.50 |                  |
| Quarter ended December 31, 1886.....              | 48,176,846.55   |                  |
| Quarter ended March 31, 1887.....                 | 57,200,270.26   |                  |
| Quarter ended June 30, 1887.....                  | 52,732,189.82   |                  |
|                                                   |                 | \$217,286,893.13 |
| INTERNAL REVENUE.                                 |                 |                  |
| Quarter ended September 30, 1886.....             | 28,930,043.94   |                  |
| Quarter ended December 31, 1886.....              | 28,604,344.31   |                  |
| Quarter ended March 31, 1887.....                 | 26,422,825.02   |                  |
| Quarter ended June 30, 1887.....                  | 34,866,177.95   |                  |
|                                                   |                 | 118,823,391.22   |
| SALES OF PUBLIC LANDS.                            |                 |                  |
| Quarter ended September 30, 1886.....             | 1,827,781.46    |                  |
| Quarter ended December 31, 1886.....              | 2,595,030.32    |                  |
| Quarter ended March 31, 1887.....                 | 2,187,144.91    |                  |
| Quarter ended June 30, 1887.....                  | 2,644,329.73    |                  |
|                                                   |                 | 9,254,286.42     |
| TAX ON CIRCULATION OF NATIONAL BANKS.             |                 |                  |
| Quarter ended September 30, 1886.....             | 1,252,498.57    |                  |
| Quarter ended December 31, 1886.....              | 9,170.90        |                  |
| Quarter ended March 31, 1887.....                 | 1,112,201.74    |                  |
| Quarter ended June 30, 1887.....                  | 11,979.97       |                  |
|                                                   |                 | 2,385,851.18     |
| REPAYMENT OF INTEREST BY PACIFIC RAILROADS.       |                 |                  |
| Quarter ended September 30, 1886.....             | 203,503.45      |                  |
| Quarter ended December 31, 1886.....              | 340,023.20      |                  |
| Quarter ended March 31, 1887.....                 | 175,325.38      |                  |
| Quarter ended June 30, 1887.....                  | 195,941.10      |                  |
|                                                   |                 | 914,793.13       |
| CUSTOMS FEES, FINES, PENALTIES, AND FORFEITURES.  |                 |                  |
| Quarter ended September 30, 1886.....             | 232,998.88      |                  |
| Quarter ended December 31, 1886.....              | 308,875.22      |                  |
| Quarter ended March 31, 1887.....                 | 259,141.95      |                  |
| Quarter ended June 30, 1887.....                  | 252,021.81      |                  |
|                                                   |                 | 1,053,037.86     |
| FEES—CONSULAR, LETTERS PATENT, AND LANDS.         |                 |                  |
| Quarter ended September 30, 1886.....             | 814,359.39      |                  |
| Quarter ended December 31, 1886.....              | 819,203.07      |                  |
| Quarter ended March 31, 1887.....                 | 795,247.82      |                  |
| Quarter ended June 30, 1887.....                  | 872,836.88      |                  |
|                                                   |                 | 3,301,647.16     |
| PROCEEDS OF SALES OF GOVERNMENT PROPERTY.         |                 |                  |
| Quarter ended September 30, 1886.....             | 48,508.21       |                  |
| Quarter ended December 31, 1886.....              | 72,691.99       |                  |
| Quarter ended March 31, 1887.....                 | 68,743.12       |                  |
| Quarter ended June 30, 1887.....                  | 72,889.00       |                  |
|                                                   |                 | 262,832.32       |
| PROFITS ON COINAGE.                               |                 |                  |
| Quarter ended September 30, 1886.....             | 582,694.65      |                  |
| Quarter ended December 31, 1886.....              | 3,186,553.55    |                  |
| Quarter ended March 31, 1887.....                 | 2,182,899.02    |                  |
| Quarter ended June 30, 1887.....                  | 2,977,105.61    |                  |
|                                                   |                 | 8,929,252.83     |
| REVENUES OF DISTRICT OF COLUMBIA.                 |                 |                  |
| Quarter ended September 30, 1886.....             | 296,060.74      |                  |
| Quarter ended December 31, 1886.....              | 1,047,396.81    |                  |
| Quarter ended March 31, 1887.....                 | 187,982.89      |                  |
| Quarter ended June 30, 1887.....                  | 836,428.57      |                  |
|                                                   |                 | 2,367,869.01     |
| MISCELLANEOUS.                                    |                 |                  |
| Quarter ended September 30, 1886.....             | 1,579,556.78    |                  |
| Quarter ended December 31, 1886.....              | 1,087,329.74    |                  |
| Quarter ended March 31, 1887.....                 | 2,614,129.37    |                  |
| Quarter ended June 30, 1887.....                  | 1,542,407.51    |                  |
|                                                   |                 | 6,823,423.40     |
| Total ordinary receipts, exclusive of loans.....  |                 | 371,403,277.66   |
| Receipts from loans, certificates, and notes..... |                 | 154,440,900.00   |
| Total receipts.....                               |                 | 525,844,177.66   |
| Balance in Treasury June 30, 1886.....            |                 | 526,840,757.82   |
| Grand total.....                                  |                 | 1,052,684,935.48 |



## NET DISBURSEMENTS.

CV

TABLE P.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| CIVIL.                                                                |                    |
|-----------------------------------------------------------------------|--------------------|
| Congress .....                                                        | \$5, 896, 724. 21  |
| Executive .....                                                       | 10, 704, 448. 58   |
| Judiciary .....                                                       | 3, 979, 093. 85    |
| Government in the Territories .....                                   | 341, 384. 10       |
| Subtreasuries .....                                                   | 376, 503. 84       |
| Public land offices .....                                             | 555, 263. 12       |
| Mints and assay offices .....                                         | 219, 018. 57       |
| Total civil .....                                                     | \$22, 072, 436. 27 |
| FOREIGN INTERCOURSE.                                                  |                    |
| Diplomatic salaries .....                                             | 307, 377. 39       |
| Consular salaries .....                                               | 492, 941. 25       |
| Contingent expenses of foreign missions .....                         | 61, 962. 12        |
| Contingencies of consulates .....                                     | 182, 197. 35       |
| Prisons for American convicts .....                                   | 5, 588. 91         |
| Indemnity for losses sustained by Chinese .....                       | 147, 748. 74       |
| Publication of consular and commercial reports .....                  | 19, 407. 92        |
| Expenses Court of Alabama Claims .....                                | 2, 500. 97         |
| Judgments Court of Alabama Claims .....                               | 5, 739, 265. 29    |
| Spanish indemnity .....                                               | 27, 898. 42        |
| Miscellaneous .....                                                   | 117, 602. 11       |
| Total foreign intercourse .....                                       | 7, 104, 490. 47    |
| MISCELLANEOUS.                                                        |                    |
| Mint establishment .....                                              | 976, 976. 34       |
| Life-saving service .....                                             | 877, 385. 36       |
| Revenue-cutter service .....                                          | 862, 079. 86       |
| Steamboat-inspection service .....                                    | 264, 551. 78       |
| Engraving and printing .....                                          | 775, 163. 70       |
| Coast and Geodetic Survey .....                                       | 487, 582. 92       |
| Light-house establishment .....                                       | 2, 143, 719. 22    |
| Marine-hospital establishment .....                                   | 395, 694. 83       |
| Custom-houses, court-houses, post-offices, etc. ....                  | 2, 760, 478. 59    |
| Repairs and preservation of public buildings .....                    | 182, 063. 64       |
| Pay of assistant custodians and janitors for public buildings .....   | 455, 748. 29       |
| Fuel, lights, and water for public buildings .....                    | 472, 707. 55       |
| Furniture and heating apparatus for public buildings .....            | 288, 865. 59       |
| Vaults, safes, and locks, and plans for public buildings .....        | 57, 540. 88        |
| Refunds, reliefs, etc., under customs laws .....                      | 12, 797. 44        |
| Collecting revenue from customs:                                      |                    |
| For the year 1887 .....                                               | \$6, 702, 367. 20  |
| For prior years .....                                                 | 153, 434. 54       |
| For detection and prevention of frauds on the cus-                    |                    |
| toms revenue .....                                                    | 14, 869. 69        |
| Refunding excess of deposits, etc. ....                               | 6, 870, 671. 43    |
| Debentures and drawbacks under customs laws .....                     | 4, 656, 717. 81    |
| Compensation in lieu of moieties .....                                | 7, 426, 952. 74    |
| Expenses of regulating immigration .....                              | 29, 800. 29        |
| Inspection of neat cattle .....                                       | 215, 081. 95       |
| Salaries and expenses shipping service .....                          | 8, 884. 18         |
| Services to American vessels .....                                    | 55, 445. 76        |
| Expenses seal fisheries in Alaska .....                               | 16, 208. 75        |
| Assessing and collecting internal revenue .....                       | 33, 674. 13        |
| Internal-revenue stamps, paper, and dies .....                        | 3, 826, 507. 98    |
| Redemption of internal-revenue stamps .....                           | 57, 105. 21        |
| Punishing violations of internal-revenue laws .....                   | 19, 524. 50        |
| Refunds, reliefs, etc., under internal-revenue laws .....             | 29, 234. 91        |
| Allowance or drawback under internal-revenue laws .....               | 102, 532. 31       |
| Payment of judgments, Court of Claims .....                           | 35, 221. 68        |
| Preventing the spread of epidemic diseases .....                      | 566, 264. 23       |
| Expenses of national currency .....                                   | 47, 387. 80        |
| Distinctive paper for United States securities .....                  | 16, 487. 79        |
| Suppressing counterfeiting and other crimes .....                     | 43, 177. 19        |
| Propagation, etc., of food-fishes .....                               | 56, 820. 98        |
| Expenses under Smithsonian Institution .....                          | 233, 001. 50       |
| Contingent expenses, Independent Treasury .....                       | 92, 003. 71        |
| Sinking funds, Pacific railroads .....                                | 55, 764. 43        |
| Mail transportation, Pacific railroads .....                          | 3, 604, 862. 92    |
| World's Industrial Exposition, New Orleans, La .....                  | 1, 239, 175. 60    |
| District of Columbia:                                                 | 8, 704. 80         |
| Expenses, 50 per cent. payable by the United States. ....             | \$4, 085, 251. 39  |
| Water department, payable from the water fund ...                     | 214, 876. 97       |
| Special-trust funds .....                                             | 62, 911. 01        |
| Education of feeble-minded children of District of Columbia .....     | 4, 363, 039. 37    |
| Buildings and grounds in Washington under Chief Engineer .....        | 2, 857. 23         |
| State, War, and Navy Department building .....                        | 111, 106. 72       |
| Fuel, light, and water, State, War, and Navy Department building .... | 355, 000. 00       |
|                                                                       | 33, 996. 80        |



## CVI      REPORT OF THE SECRETARY OF THE TREASURY.

TABLE P.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1887—Continued.

## MISCELLANEOUS—Continued.

|                                                       |              |                 |
|-------------------------------------------------------|--------------|-----------------|
| Completion of Washington Monument .....               | \$22,000.00  |                 |
| Various monuments and statues .....                   | 33,358.38    |                 |
| Support and treatment of transient paupers .....      | 15,000.00    |                 |
| Increasing water supply of Washington, D. C. ....     | 348,000.00   |                 |
| Erection of fish-ways at Great Falls .....            | 3,800.00     |                 |
| Department of Agriculture .....                       | 636,351.90   |                 |
| Deficiency in the postal revenues .....               | 6,501,247.05 |                 |
| Capitol building and grounds .....                    | 257,215.24   |                 |
| Building for Library of Congress .....                | 625,477.27   |                 |
| Interior Department building .....                    | 7,780.00     |                 |
| Pension Office building .....                         | 126,499.00   |                 |
| Government Hospital for the Insane .....              | 217,112.95   |                 |
| Columbia Institution for the Deaf and Dumb .....      | 60,500.00    |                 |
| Freedmen's Hospital and Asylum .....                  | 52,301.74    |                 |
| Howard University .....                               | 25,500.00    |                 |
| National Museum .....                                 | 155,771.24   |                 |
| Expenses of Tenth Census .....                        | 8,044.67     |                 |
| Surveying public and private lands .....              | 93,440.11    |                 |
| Contingent expenses of land offices .....             | 135,322.52   |                 |
| Geological Survey .....                               | 466,867.49   |                 |
| Yellowstone National Park .....                       | 319.28       |                 |
| Hot Springs Reservation, Arkansas .....               | 30,453.01    |                 |
| Deposits by individuals for surveying public lands .. | 131,998.78   |                 |
| Repayment for lands erroneously sold .....            | 78,140.40    |                 |
| Swamp lands and swamp-land indemnity .....            | 91,815.57    |                 |
| Depredations on public timber .....                   | 75,771.66    |                 |
| Protecting public lands .....                         | 86,004.42    |                 |
| Five, three, and two per cent. fund to States .....   | 83,241.98    |                 |
| Photolithographing, etc., for the Patent Office ..    | 133,970.98   |                 |
| Building for Army Medical Museum and Library .....    | 65,164.84    |                 |
| Miscellaneous items .....                             | 292,857.68   |                 |
| Total miscellaneous .....                             |              | \$56,087,898.85 |

## INTERIOR DEPARTMENT.

|                                 |               |               |
|---------------------------------|---------------|---------------|
| Indians .....                   | 6,194,522.69  |               |
| Pensions .....                  | 75,029,101.79 |               |
| Total Interior Department ..... |               | 81,223,624.48 |

## MILITARY ESTABLISHMENT.

|                                                                                  |               |               |
|----------------------------------------------------------------------------------|---------------|---------------|
| Pay Department .....                                                             | 12,446,018.30 |               |
| Pay Department, bounty and miscellaneous .....                                   | 854,945.72    |               |
| Commissary Department .....                                                      | 1,509,498.63  |               |
| Quartermaster's Department .....                                                 | 8,733,566.42  |               |
| Purchase and repair of building at New York for Quartermaster's Department ..... | 90,000.00     |               |
| Medical Department .....                                                         | 445,394.59    |               |
| Ordnance Department .....                                                        | 1,373,225.98  |               |
| Military Academy .....                                                           | 284,401.57    |               |
| Improving rivers and harbors .....                                               | 7,782,748.14  |               |
| Fortifications .....                                                             | 207,925.11    |               |
| Construction of military posts, roads, etc .....                                 | 254,604.20    |               |
| National cemeteries, roads, etc .....                                            | 244,358.09    |               |
| Damages by improvement of Fox and Wisconsin rivers ..                            | 129,403.10    |               |
| Expenses of recruiting .....                                                     | 72,128.71     |               |
| Contingencies of the Army .....                                                  | 18,680.88     |               |
| Signal Service .....                                                             | 867,503.46    |               |
| Expenses of military convicts .....                                              | 4,319.84      |               |
| Publication of the Official Records of the War of the Rebellion ..               | 36,000.00     |               |
| Miscellaneous surveys .....                                                      | 10,458.91     |               |
| Support of the National Home for Disabled Volunteer Soldiers ..                  | 1,801,262.49  |               |
| Soldiers' Home, including permanent fund and interest account ..                 | 413,489.43    |               |
| Support of military prison, Fort Leavenworth, Kans .....                         | 71,091.96     |               |
| Army and Navy Hospital, Hot Springs, Ark .....                                   | 35,952.00     |               |
| Claims, reimbursements, reliefs, etc .....                                       | 843,276.86    |               |
| Miscellaneous items .....                                                        | 30,771.49     |               |
| Total military establishment .....                                               |               | 38,561,025.85 |

## NAVAL ESTABLISHMENT.

|                                         |              |  |
|-----------------------------------------|--------------|--|
| General account of advances .....       | 469,093.64   |  |
| Pay and contingencies of the Navy ..... | 7,721,534.03 |  |
| Marine Corps .....                      | 857,180.43   |  |
| Naval Academy .....                     | 188,785.60   |  |
| Navigation .....                        | 118,646.77   |  |
| Ordnance .....                          | 279,926.25   |  |
| Equipment and recruiting .....          | 737,732.22   |  |
| Yards and docks .....                   | 577,044.48   |  |



# NET DISBURSEMENTS—NET RECEIPTS AND DISBURSEMENTS. CVII

TABLE P.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1887—Continued.

## NAVAL ESTABLISHMENT—Continued.

|                                                                   |                  |
|-------------------------------------------------------------------|------------------|
| Medicine and surgery .....                                        | \$51,181.63      |
| Provisions and clothing .....                                     | 966,893.60       |
| Construction and repair .....                                     | 1,031,920.47     |
| Steam engineering .....                                           | 880,262.42       |
| Increase of the Navy .....                                        | 606,314.56       |
| Extra pay to officers and men who served in the Mexican war ..... | 15,079.06        |
| Mileage, Navy (Graham decision) .....                             | 143,270.83       |
| Navy pension fund .....                                           | 420,000.00       |
| Miscellaneous .....                                               | 76,260.81        |
| Total naval establishment .....                                   | \$15,141,126.80  |
| Interest on the public debt .....                                 | 47,741,577.25    |
| Total net ordinary expenditures .....                             | 267,932,179.97   |
| Redemption of the public debt .....                               | 271,901,321.15   |
| Total expenditures .....                                          | 539,833,501.12   |
| Balance in Treasury June 30, 1887 .....                           | 512,851,434.36   |
| Grand total .....                                                 | 1,052,684,935.48 |

TABLE Q.—STATEMENT OF THE NET RECEIPTS AND DISBURSEMENTS (BY WARRANTS) FOR THE QUARTER ENDED SEPTEMBER 30, 1887.

## RECEIPTS.

|                                                       |                 |
|-------------------------------------------------------|-----------------|
| Customs .....                                         | \$62,588,115.92 |
| Internal revenue .....                                | 31,422,039.49   |
| Sales of public lands .....                           | 2,620,890.23    |
| Tax on national banks .....                           | 912,411.69      |
| Repayment of interest by Pacific Railroads .....      | 168,542.55      |
| Customs fees, fines, penalties, and forfeitures ..... | 273,206.80      |
| Fees—consular, letters patent, and lands .....        | 1,007,600.36    |
| Proceeds of sales of Government property .....        | 84,926.87       |
| Profits on coinage, etc. ....                         | 1,113,855.90    |
| Miscellaneous .....                                   | 2,136,748.01    |
| Total net ordinary receipts .....                     | 102,328,397.82  |
| Balance in the Treasury June 30, 1887 .....           | 512,851,434.36  |
| Total .....                                           | 615,179,832.18  |

## DISBURSEMENTS.

|                                                     |                |
|-----------------------------------------------------|----------------|
| Customs .....                                       | \$5,868,014.75 |
| Internal revenue .....                              | 851,857.68     |
| Diplomatic .....                                    | 496,210.46     |
| Quarterly salaries .....                            | 153,249.12     |
| Treasury .....                                      | 8,224,766.04   |
| Judiciary .....                                     | 1,184,772.21   |
| Interior civil .....                                | 1,982,387.65   |
| Total civil and miscellaneous .....                 | 18,761,257.91  |
| Indians .....                                       | 1,913,585.65   |
| Pensions .....                                      | 29,156,382.17  |
| Military establishment .....                        | 12,368,225.87  |
| Naval establishment .....                           | 3,735,240.89   |
| Interest on the public debt .....                   | 12,162,181.68  |
| Premium on bonds for the sinking-fund .....         | 2,228,268.20   |
| Total net ordinary expenditures .....               | 80,325,142.37  |
| Redemption of public debt in excess of issues ..... | 25,591,017.25  |
| Balance in the Treasury September 30, 1887 .....    | 509,263,672.56 |
| Total .....                                         | 615,179,832.18 |



# CVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE R.—RECEIPTS AND DISBURSEMENTS BY UNITED STATES ASSISTANT TREASURERS DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

## BALTIMORE.

Balance June 30, 1886 ..... \$11,458,446.55

### RECEIPTS.

|                                                              |                |               |
|--------------------------------------------------------------|----------------|---------------|
| On account of customs.....                                   | \$3,096,125.10 |               |
| On account of internal revenue.....                          | 576,501.58     |               |
| On account of certificates of deposit, act June 8, 1872..... | 8,250,000.00   |               |
| On account of Post-Office Department.....                    | 497,233.63     |               |
| On account of transfers.....                                 | 4,574,699.45   |               |
| On account of patent fees.....                               | 879.00         |               |
| On account of disbursing officers.....                       | 2,720,524.44   |               |
| On account of semi-annual duty.....                          | 30,261.44      |               |
| On account of the Secretary of the Treasury.....             | 738.80         |               |
| On account of Treasurer United States, transfer account..... | 2,654,422.73   |               |
| On account of redemption and exchange.....                   | 5,957,935.00   |               |
| On account of miscellaneous.....                             | 84,830.81      |               |
|                                                              |                | 28,444,151.98 |
|                                                              |                | 39,902,598.51 |

### DISBURSEMENTS.

|                                                              |              |               |
|--------------------------------------------------------------|--------------|---------------|
| On account of Treasury drafts.....                           | 3,519,339.90 |               |
| On account of Post-Office drafts.....                        | 427,677.23   |               |
| On account of disbursing officers.....                       | 2,748,758.25 |               |
| On account of interest.....                                  | 674,451.14   |               |
| On account of redemption and exchange.....                   | 5,913,050.00 |               |
| On account of Treasurer United States, transfer account..... | 1,815,422.98 |               |
| On account of transfers.....                                 | 6,620,815.90 |               |
| On account of certificates of deposit, act June 8, 1872..... | 8,375,000.00 |               |
|                                                              |              | 30,094,515.40 |
| Balance June 30, 1887.....                                   |              | 9,808,083.11  |

## BOSTON.

Balance June 30, 1886 ..... \$20,180,489.91

### RECEIPTS.

|                                                              |                 |               |
|--------------------------------------------------------------|-----------------|---------------|
| On account of customs.....                                   | \$25,013,555.87 |               |
| On account of certificates of deposit, act June 8, 1872..... | 2,670,000.00    |               |
| On account of Post-Office Department.....                    | 2,234,684.70    |               |
| On account of transfers:                                     |                 |               |
| Treasurers.....                                              | 9,278,545.80    |               |
| Standard dollars.....                                        | 2,619,500.00    |               |
| On account of patent fees.....                               | 7,596.25        |               |
| On account of disbursing officers.....                       | 23,177,112.30   |               |
| On account of semi-annual duty.....                          | 336,565.48      |               |
| On account of the Secretary of the Treasury.....             | 11,441.41       |               |
| On account of redemptions.....                               | 6,411,920.00    |               |
| On account of miscellaneous.....                             | 3,243,201.31    |               |
|                                                              |                 | 75,004,123.12 |
|                                                              |                 | 95,184,613.03 |

### DISBURSEMENTS.

|                                                                       |               |               |
|-----------------------------------------------------------------------|---------------|---------------|
| On account of Treasury drafts.....                                    | 16,233,723.91 |               |
| On account of Post-Office drafts.....                                 | 2,263,916.35  |               |
| On account of disbursing officers.....                                | 23,879,768.48 |               |
| On account of interest.....                                           | 5,309,460.59  |               |
| On account of the Secretary of the Treasury.....                      | 9,743.94      |               |
| On account of transfers.....                                          | 15,178,619.08 |               |
| On account of United States notes mutilated.....                      | 3,659,020.00  |               |
| On account of certificates of deposit, act June 8, 1872.....          | 3,425,000.00  |               |
| On account of standard dollars exchanged.....                         | 4,605,772.00  |               |
| On account of fractional currency (silver and minor coins) redeemed.. | 1,813,659.25  |               |
| On account of miscellaneous.....                                      | 2,458.74      |               |
|                                                                       |               | 76,381,151.34 |
| Balance June 30, 1887.....                                            |               | 18,803,461.69 |



# RECEIPTS AND DISBURSEMENTS BY SUB-TREASURERS. CIX

TABLE R.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

## CHICAGO.

Balance June 30, 1886..... \$10, 085, 551. 95

### RECEIPTS.

|                                                               |                   |                  |
|---------------------------------------------------------------|-------------------|------------------|
| On account of customs .....                                   | \$5, 560, 931. 35 |                  |
| On account of internal revenue .....                          | 1, 233, 252. 44   |                  |
| On account of sales of public lands .....                     | 97, 092. 70       |                  |
| On account of certificates of deposit, act June 8, 1872 ..... | 50, 000. 00       |                  |
| On account of Post-Office Department .....                    | 5, 151, 962. 84   |                  |
| On account of transfers:                                      |                   |                  |
| Treasurer's .....                                             | 27, 423, 059. 81  |                  |
| Standard dollars .....                                        | 2, 765, 495. 00   |                  |
| On account of patent fees .....                               | 5, 186. 00        |                  |
| On account of disbursing officers .....                       | 11, 088, 804. 53  |                  |
| On account of semi-annual duty .....                          | 41, 302. 15       |                  |
| On account of the Secretary of the Treasury .....             | 13, 796. 91       |                  |
| On account of redemption of trade dollars .....               | 12, 867. 00       |                  |
| On account of repayments .....                                | 188, 338. 41      |                  |
| On account of silver exchange .....                           | 4, 321, 995. 00   |                  |
| On account of miscellaneous .....                             | 27, 816. 87       |                  |
|                                                               |                   | 57, 990, 901. 01 |
|                                                               |                   | 68, 076, 452. 96 |

### DISBURSEMENTS.

|                                                               |                  |                  |
|---------------------------------------------------------------|------------------|------------------|
| On account of Treasury drafts .....                           | 11, 767, 579. 76 |                  |
| On account of Post-Office drafts .....                        | 5, 073, 712. 98  |                  |
| On account of disbursing officers .....                       | 11, 028, 193. 77 |                  |
| On account of the Secretary of the Treasury .....             | 13, 840. 09      |                  |
| On account of interest .....                                  | 1, 089, 673. 79  |                  |
| On account of silver exchanges .....                          | 4, 314, 792. 00  |                  |
| On account of gold certificates .....                         | 164, 300. 00     |                  |
| On account of silver certificates .....                       | 4, 928, 000. 00  |                  |
| On account of transfers .....                                 | 20, 164, 702. 29 |                  |
| On account of United States notes mutilated .....             | 2, 951, 000. 00  |                  |
| On account of certificates of deposit, act June 8, 1872 ..... | 650, 000. 00     |                  |
|                                                               |                  | 62, 145, 794. 68 |
| Balance June 30, 1887.....                                    |                  | 5, 930, 658. 28  |

## CINCINNATI.

Balance June 30, 1886..... \$7, 870, 881. 39

### RECEIPTS.

|                                                               |                   |                  |
|---------------------------------------------------------------|-------------------|------------------|
| On account of customs .....                                   | \$1, 990, 168. 93 |                  |
| On account of gold certificates .....                         | 150, 000. 00      |                  |
| On account of certificates of deposit, act June 8, 1872 ..... | 2, 670, 000. 00   |                  |
| On account of Post-Office Department .....                    | 1, 848, 136. 13   |                  |
| On account of transfers:                                      |                   |                  |
| Treasurer's .....                                             | 15, 400, 116. 45  |                  |
| Standard dollars .....                                        | 1, 847, 500. 00   |                  |
| On account of patent fees .....                               | 744. 25           |                  |
| On account of disbursing officers .....                       | 1, 893, 959. 56   |                  |
| On account of semi-annual duty .....                          | 38, 257. 65       |                  |
| On account of the Secretary of the Treasury .....             | 1, 600. 01        |                  |
| On account of repayments .....                                | 42, 015. 13       |                  |
| On account of redemptions .....                               | 3, 643, 578. 00   |                  |
| On account of miscellaneous .....                             | 21, 923. 59       |                  |
|                                                               |                   | 29, 547, 999. 70 |
|                                                               |                   | 37, 418, 881. 09 |

### DISBURSEMENTS.

|                                                               |                  |                  |
|---------------------------------------------------------------|------------------|------------------|
| On account of Treasury drafts .....                           | 1, 725, 941. 73  |                  |
| On account of Post-Office drafts .....                        | 1, 661, 444. 01  |                  |
| On account of disbursing officers .....                       | 1, 843, 122. 63  |                  |
| On account of interest .....                                  | 1, 257, 850. 87  |                  |
| On account of gold certificates .....                         | 34, 000. 00      |                  |
| On account of silver certificates .....                       | 1, 878, 000. 00  |                  |
| On account of transfers .....                                 | 11, 202, 449. 72 |                  |
| On account of United States notes mutilated .....             | 1, 674, 000. 00  |                  |
| On account of certificates of deposit, act June 8, 1872 ..... | 2, 830, 000. 00  |                  |
| On account of redemptions .....                               | 3, 536, 946. 00  |                  |
|                                                               |                  | 27, 643, 754. 96 |
| Balance June 30, 1887.....                                    |                  | 9, 775, 126. 13  |



## CX REPORT OF THE SECRETARY OF THE TREASURY.

## TABLE R.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

## NEW ORLEANS.

Balance June 30, 1886..... \$7,103,913.90

## RECEIPTS.

|                                                   |                      |
|---------------------------------------------------|----------------------|
| On account of customs .....                       | \$2,582,188.46       |
| On account of internal revenue .....              | 411,865.46           |
| On account of sales of public lands .....         | 658,024.36           |
| On account of Post-Office Department .....        | 980,258.47           |
| On account of transfers:                          |                      |
| Treasurer's .....                                 | 13,304,321.92        |
| Standard dollars .....                            | 4,733,000.00         |
| On account of patent fees .....                   | 70.00                |
| On account of disbursing officers .....           | 3,613,607.49         |
| On account of assay office, bullion .....         | 555.25               |
| On account of semi-annual duty .....              | 33,808.29            |
| On account of the Secretary of the Treasury ..... | 7,584.24             |
| On account of repayments .....                    | 275,446.56           |
| On account of redemptions .....                   | 1,287,000.00         |
| On account of miscellaneous .....                 | 15,250.07            |
|                                                   | <u>27,902,980.57</u> |

35,006,894.47

## DISBURSEMENTS.

|                                                   |                      |
|---------------------------------------------------|----------------------|
| On account of Treasury drafts .....               | 3,175,685.69         |
| On account of Post-Office drafts .....            | 858,778.48           |
| On account of disbursing officers .....           | 3,373,772.52         |
| On account of Secretary of the Treasury .....     | 3,903.01             |
| On account of interest .....                      | 431,994.58           |
| On account of gold certificates canceled .....    | 60,500.00            |
| On account of redemption .....                    | 1,287,000.00         |
| On account of transfers .....                     | 11,384,395.71        |
| On account of United States notes mutilated ..... | 2,744,000.00         |
|                                                   | <u>23,320,029.99</u> |

Balance June 30, 1887..... 11,686,864.48

## NEW YORK.

Balance June 30, 1886..... \$212,568,901.00

## RECEIPTS.

|                                                               |                       |
|---------------------------------------------------------------|-----------------------|
| On account of customs .....                                   | \$151,379,724.47      |
| On account of internal revenue .....                          | 150,703.33            |
| On account of certificates of deposit, act June 8, 1872 ..... | 4,840,000.00          |
| On account of Post-Office Department .....                    | 12,412,915.44         |
| On account of transfers:                                      |                       |
| Treasurer's .....                                             | 145,049,678.40        |
| Standard dollars .....                                        | 6,486,747.00          |
| On account of patent fees .....                               | 3,212.00              |
| On account of disbursing officers .....                       | 248,123,100.52        |
| On account of Assay Office:                                   |                       |
| Ordinary expenses .....                                       | 173,090.42            |
| Bullion .....                                                 | 43,287,634.43         |
| On account of semi-annual duty .....                          | 273,377.70            |
| On account of the Secretary of the Treasury .....             | 45,779.65             |
| On account of interest .....                                  | 34,555,694.06         |
| On account of United States bonds redeemed .....              | 11,085,910.49         |
| On account of redemption and exchange .....                   | 54,258,096.00         |
| On account of miscellaneous, repayments included .....        | 24,785,651.91         |
|                                                               | <u>736,911,318.82</u> |

949,480,219.82

## DISBURSEMENTS.

|                                                                  |                       |
|------------------------------------------------------------------|-----------------------|
| On account of Treasury drafts .....                              | 308,402,661.94        |
| On account of Post-Office drafts .....                           | 10,064,564.18         |
| On account of disbursing officers .....                          | 126,644,352.85        |
| On account of Assay Office:                                      |                       |
| Ordinary expenses .....                                          | 171,264.32            |
| Bullion .....                                                    | 66,697,219.96         |
| On account of interest .....                                     | 34,555,694.06         |
| On account of redemption and exchange .....                      | 54,282,344.00         |
| On account of gold certificates .....                            | 4,333,320.00          |
| On account of silver certificates .....                          | 4,974,000.00          |
| On account of transfers .....                                    | 116,889,129.45        |
| On account of United States notes mutilated .....                | 23,008,000.00         |
| On account of certificates of deposit, act of June 8, 1872 ..... | 14,180,000.00         |
| On account of fractional currency redeemed .....                 | 2,500.00              |
| On account of United States bonds redeemed .....                 | 11,085,910.49         |
|                                                                  | <u>775,290,961.25</u> |

Balance June 30, 1887..... 174,189,258.57



TABLE R.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

PHILADELPHIA.

Balance June 30, 1886..... \$22,597,091.96

RECEIPTS.

|                                                   |                 |                      |
|---------------------------------------------------|-----------------|----------------------|
| On account of customs.....                        | \$18,087,832.20 |                      |
| On account of redemption and exchange.....        | 14,781,003.26   |                      |
| On account of certificates, act June 8, 1872..... | 9,250,000.00    |                      |
| On account of Post-Office Department.....         | 2,654,311.60    |                      |
| On account of transfers.....                      | 11,256,058.13   |                      |
| On account of patent fees.....                    | 2,198.20        |                      |
| On account of disbursing officers.....            | 14,992,123.18   |                      |
| On account of semi-annual duty.....               | 104,467.63      |                      |
| On account of miscellaneous.....                  | 1,246,249.95    |                      |
|                                                   |                 | 72,374,242.15        |
|                                                   |                 | <u>94,971,334.11</u> |

DISBURSEMENTS.

|                                                              |               |                      |
|--------------------------------------------------------------|---------------|----------------------|
| On account of Treasury drafts.....                           | 10,255,033.71 |                      |
| On account of Post-Office drafts.....                        | 2,361,689.50  |                      |
| On account of disbursing officers.....                       | 16,702,474.23 |                      |
| On account of redemption and exchange.....                   | 14,745,822.26 |                      |
| On account of interest.....                                  | 2,667,118.01  |                      |
| On account of transfers.....                                 | 15,578,555.03 |                      |
| On account of certificates of deposit, act June 8, 1872..... | 7,720,000.00  |                      |
|                                                              |               | 70,030,692.77        |
| Balance June 30, 1887.....                                   |               | <u>24,940,641.34</u> |

SAINT LOUIS.

Balance June 30, 1886..... \$22,193,693.17

RECEIPTS.

|                                                              |                |                      |
|--------------------------------------------------------------|----------------|----------------------|
| On account of customs.....                                   | \$2,132,601.63 |                      |
| On account of internal revenue.....                          | 391.03         |                      |
| On account of sales of public lands.....                     | 52,344.13      |                      |
| On account of certificates of deposit, act June 8, 1872..... | 130,000.00     |                      |
| On account of Post-Office Department.....                    | 1,828,287.14   |                      |
| On account of transfers:                                     |                |                      |
| Treasurer's.....                                             | 23,575,530.14  |                      |
| Standard dollars.....                                        | 1,801,500.00   |                      |
| On account of patent fees.....                               | 1,415.50       |                      |
| On account of disbursing officers.....                       | 10,552,130.32  |                      |
| On account of Assay Office:                                  |                |                      |
| Ordinary expenses.....                                       | 5,620.00       |                      |
| Bullion.....                                                 | 110,000.00     |                      |
| On account of semi-annual duty.....                          | 23,826.46      |                      |
| On account of the Secretary of the Treasury.....             | 521.64         |                      |
| On account of repayments.....                                | 479,783.74     |                      |
| On account of miscellaneous.....                             | 39,594.67      |                      |
|                                                              |                | 40,733,546.40        |
|                                                              |                | <u>62,927,239.57</u> |

DISBURSEMENTS.

|                                                                 |               |                      |
|-----------------------------------------------------------------|---------------|----------------------|
| On account of Treasury drafts.....                              | 10,892,406.96 |                      |
| On account of Post-Office drafts.....                           | 1,811,136.67  |                      |
| On account of disbursing officers.....                          | 10,650,663.59 |                      |
| On account of Assay Office:                                     |               |                      |
| Ordinary expenses.....                                          | 5,345.84      |                      |
| Bullion.....                                                    | 105,000.85    |                      |
| On account of interest.....                                     | 431,957.48    |                      |
| On account of transfers.....                                    | 16,370,821.60 |                      |
| On account of United States notes mutilated.....                | 173,931.00    |                      |
| On account of certificates of deposit, act June 8, 1872.....    | 110,000.00    |                      |
| On account of fractional currency and minor coins redeemed..... | 247.06        |                      |
|                                                                 |               | 40,551,511.05        |
| Balance June 30, 1887.....                                      |               | <u>22,375,728.52</u> |



## CXII REPORT OF THE SECRETARY OF THE TREASURY.

## TABLE R.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

## SAN FRANCISCO.

Balance June 30, 1886 ..... \$56,274,078.94

## RECEIPTS.

|                                                  |                |                      |
|--------------------------------------------------|----------------|----------------------|
| On account of customs.....                       | \$7,294,076.62 |                      |
| On account of internal revenue .....             | 2,113,241.82   |                      |
| On account of sales of public lands.....         | 739,660.03     |                      |
| On account of Post-Office Department .....       | 1,068,894.00   |                      |
| On account of transfers:                         |                |                      |
| Treasurer's .....                                | 2,124,619.37   |                      |
| Standard dollars .....                           | *3,032,424.49  |                      |
| On account of patent fees.....                   | 16,267.50      |                      |
| On account of disbursing officers .....          | 10,901,867.79  |                      |
| On account of semi-annual duty .....             | 4,730.69       |                      |
| On account of the Secretary of the Treasury..... | 22,929.28      |                      |
| On account of repayments .....                   | 270,372.18     |                      |
| On account of miscellaneous .....                | 769,205.91     |                      |
|                                                  |                | 28,358,289.68        |
|                                                  |                | <u>84,632,368.62</u> |

## DISBURSEMENTS.

|                                           |               |                      |
|-------------------------------------------|---------------|----------------------|
| On account of Treasury drafts.....        | 10,294,153.22 |                      |
| On account of Post-Office drafts.....     | 892,102.61    |                      |
| On account of disbursing officers.....    | 10,679,416.10 |                      |
| On account of interest.....               | 320,855.78    |                      |
| On account of transfers.....              | 2,606,379.79  |                      |
| On account of Secretary of Treasury ..... | 23,000.15     |                      |
|                                           |               | 24,815,907.65        |
|                                           |               | <u>59,816,460.97</u> |

Balance June 30, 1887.....

## RECAPITULATION.

|                          |                      |
|--------------------------|----------------------|
| Total disbursements..... | \$1,130,274,319.09   |
| Total receipts .....     | 1,097,267,553.43     |
|                          | <u>33,006,765.66</u> |

Disbursements over receipts.....

\* \$666,274.49 in fractional silver coins included in this amount.



TABLE S.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES UNDER TREATY STIPULATIONS.

| Names of treaties.                                | Description of annuities, etc.                                                                   | Number of installments yet unappropriated, explanations, etc.                                                                                                   | Reference to laws, Statutes at Large.                                                 | Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued. | Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment. | Amount of annual liabilities of a permanent character. | Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities. |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Apaches, Kiowas, and Comanches.                   | Thirty installments, provided to be expended under the tenth article treaty of October 21, 1867. | Ten installments, unappropriated, at \$30,000 each.                                                                                                             | Vol. 15, p. 584, § 10                                                                 | .....                                                                                                            | \$300,000.00                                                                                                                                                     | .....                                                  | .....                                                                                                                                                     |
| Do.....                                           | Purchase of clothing.....                                                                        | Tenth article treaty of October 21, 1867.                                                                                                                       | .....do.....                                                                          | \$12,000.00                                                                                                      | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                     |
| Do.....                                           | Pay of carpenter, farmer, blacksmith, miller, and engineer.                                      | Fourteenth article treaty of October 21, 1867.                                                                                                                  | Vol. 15, p. 585, § 14                                                                 | 4,500.00                                                                                                         | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                     |
| Do.....                                           | Pay of physician and teacher                                                                     | do.....                                                                                                                                                         | do.....                                                                               | 2,500.00                                                                                                         | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                     |
| Arickarees, Gros Ventres, and Mandans.            | Amount to be expended in such goods, etc., as the President may from time to time determine.     | Seventh article treaty of July 27, 1866.                                                                                                                        | Treaty not published.                                                                 | 30,000.00                                                                                                        | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                     |
| Assinaboines.....                                 | do.....                                                                                          | do.....                                                                                                                                                         | do.....                                                                               | 30,000.00                                                                                                        | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                     |
| Blackfeet, Bloods, and Piegiens.                  | do.....                                                                                          | Eighth article treaty of September 1, 1868.                                                                                                                     | do.....                                                                               | 75,000.00                                                                                                        | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                     |
| Cheyennes and Arapahoes.                          | Thirty installments, provided to be expended under tenth article treaty of October 28, 1867.     | Ten installments, unappropriated, at \$20,000 each.                                                                                                             | Vol. 15, p. 596, § 10                                                                 | .....                                                                                                            | 200,000.00                                                                                                                                                       | .....                                                  | .....                                                                                                                                                     |
| Do.....                                           | Purchase of clothing, same article                                                               | .....                                                                                                                                                           | do.....                                                                               | .....                                                                                                            | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                     |
| Do.....                                           | Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.                  | .....                                                                                                                                                           | Vol. 15, p. 597, § 13                                                                 | 12,000.00                                                                                                        | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                     |
| Chickasaw.....                                    | Permanent annuity in goods                                                                       | .....                                                                                                                                                           | Vol. 1, p. 619                                                                        | 6,500.00                                                                                                         | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                     |
| Chippewas of the Mississippi.                     | Forty-six installments to be paid to the chiefs of the Mississippi Indians.                      | Five installments, of \$1,000 each, due.                                                                                                                        | Vol. 9, p. 904, § 3                                                                   | .....                                                                                                            | 5,000.00                                                                                                                                                         | \$3,000.00                                             | .....                                                                                                                                                     |
| Chippewas, Pillager, and Lake Winnebagoish bands. | Forty installments: in money, \$10,666.66; goods, \$8,000; and for purposes of utility, \$4,000. | Seven installments, of \$22,666.66 each, due.                                                                                                                   | Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.                                          | .....                                                                                                            | 158,666.62                                                                                                                                                       | .....                                                  | .....                                                                                                                                                     |
| Choctaws.....                                     | Permanent annuities.....                                                                         | Second article treaty of November, 16, 1805, \$3,000; thirteenth article treaty of October 18, 1820, \$600; second article treaty of January 20, 1825, \$6,000. | Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 213, § 13; vol. 7, p. 235, § 2. | .....                                                                                                            | .....                                                                                                                                                            | 9,600.00                                               | .....                                                                                                                                                     |



TABLE S.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

| Names of treaties. | Description of annuities, etc.                                                                                                                                                                                                                                                                                                           | Number of installments yet unappropriated, explanations, etc.                       | Reference to laws, Statutes at Large.                                                           | Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued. | Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment. | Amount of annual liabilities of a permanent character. | Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent, produce permanent annuities. |
|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Choctaws.....      | Provisions for smiths, etc.....                                                                                                                                                                                                                                                                                                          | Sixth article treaty of October 18, 1820; ninth article treaty of January 20, 1825. | Vol. 7, p. 212, § 6;<br>vol. 7, p. 236, § 9;<br>vol. 7, p. 614, § 13.<br>Vol. 11, p. 614, § 13. | .....                                                                                                            | .....                                                                                                                                                            | \$920. 00                                              | .....                                                                                                                                                    |
| Do.....            | Interest on \$390,257.92, articles ten and thirteen treaty of January 22, 1855.                                                                                                                                                                                                                                                          | Treaty of August 7, 1790.....                                                       | Vol. 7, p. 36, § 4.                                                                             | .....                                                                                                            | .....                                                                                                                                                            | 19,512.89                                              | \$390,257.92                                                                                                                                             |
| Creeks.....        | Permanent annuities.....                                                                                                                                                                                                                                                                                                                 | Treaty of June 16, 1802.....                                                        | Vol. 7, p. 69, § 2.                                                                             | .....                                                                                                            | .....                                                                                                                                                            | 1,500.00                                               | .....                                                                                                                                                    |
| Do.....            | do.....                                                                                                                                                                                                                                                                                                                                  | Treaty of January 24, 1826.....                                                     | Vol. 7, p. 287, § 4                                                                             | .....                                                                                                            | .....                                                                                                                                                            | 3,000.00                                               | .....                                                                                                                                                    |
| Do.....            | do.....                                                                                                                                                                                                                                                                                                                                  | do.....                                                                             | Vol. 7, p. 287, § 8.                                                                            | .....                                                                                                            | .....                                                                                                                                                            | 20,000.00                                              | 400,000.00                                                                                                                                               |
| Do.....            | Smiths, shops, etc.....                                                                                                                                                                                                                                                                                                                  | Treaty of January 24, 1826, and August 7, 1856.                                     | Vol. 7, p. 287, § 8;<br>vol. 11, p. 700, § 5.                                                   | .....                                                                                                            | .....                                                                                                                                                            | 1,110.00                                               | 22,200.00                                                                                                                                                |
| Do.....            | Wheelwright, permanent.....                                                                                                                                                                                                                                                                                                              | Treaty of February 14, 1833, and treaty of August 7, 1856.                          | Vol. 7, p. 419, § 5;<br>vol. 11, p. 700, § 5.                                                   | .....                                                                                                            | .....                                                                                                                                                            | 600.00                                                 | 12,000.00                                                                                                                                                |
| Do.....            | Allowance, during the pleasure of the President, for blacksmiths, assistants, shops and tools, iron and steel, wagon-maker, education, and assistants in agricultural operations, etc.                                                                                                                                                   | Treaty of August 7, 1856.....                                                       | Vol. 11, p. 700, § 6.                                                                           | \$840.00<br>270.00<br>600.00<br>1,000.00<br>2,000.00                                                             | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                    |
| Do.....            | Interest on \$200,000 held in trust, sixth article treaty August 7, 1856.                                                                                                                                                                                                                                                                | Expended under the direction of the Secretary of the Interior.                      | Vol. 14, p. 786, § 3.                                                                           | .....                                                                                                            | .....                                                                                                                                                            | 10,000.00                                              | 200,000.00                                                                                                                                               |
| Do.....            | Interest on \$675,168 held in trust, third article treaty June 14, 1886, to be expended under the direction of the Secretary of the Interior.                                                                                                                                                                                            | Treaty of May 7, 1868; eleven installments of \$15,000 each, due, estimated.        | Vol. 15, p. 651, § 9.                                                                           | .....                                                                                                            | \$165,000.00                                                                                                                                                     | 33,758.40                                              | 675,168.00                                                                                                                                               |
| Crows.....         | For supplying male persons over fourteen years of age with a suit of good, substantial woolen clothing; females over twelve years of age a flannel skirt or goods to make the same, a pair of woolen hose, calico, and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require. | Treaty of May 7, 1868.....                                                          | Vol. 15, p. 651, § 9.                                                                           | 4,500.00                                                                                                         | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                    |
| Do.....            | For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.                                                                                                                                                                                                                                                               | Two installments, of \$1,500 each, due.                                             | Vol. 15, p. 651, § 7.                                                                           | .....                                                                                                            | 3,000.00                                                                                                                                                         | .....                                                  | .....                                                                                                                                                    |
| Do.....            | Twenty installments, for pay of teacher and for books and stationery.                                                                                                                                                                                                                                                                    | .....                                                                               | .....                                                                                           | .....                                                                                                            | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                    |



|                                   | Estimated at                                                                                                                                                                     | Vol. 15, p. 651, § 8.<br>Act of April 11,<br>1882.                                    | 1, 500. 00   |              |              |
|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------|--------------|--------------|
| Crows                             | Blacksmith, iron and steel, and for seeds and agricultural implements.                                                                                                           |                                                                                       |              |              |              |
| Do                                | Twenty-five installments of \$30,000 each, in cash or otherwise, under the direction of the President.                                                                           |                                                                                       | 570, 000. 00 |              |              |
| Gros Ventres                      | Amounts to be expended in such goods, provisions, etc., as the President may from time to time determine as necessary.                                                           |                                                                                       | 30, 000. 00  |              |              |
| Iowas                             | Interest on \$57,500, being the balance on \$157,500.                                                                                                                            | Vol. 10, p. 1071, § 9.                                                                |              | 2, 875. 00   | 57, 500. 00  |
| Kansas                            | Interest on \$200,000, at 5 per cent.                                                                                                                                            | Vol. 9, p. 842, § 2.                                                                  |              | 10, 000. 00  | 200, 000. 00 |
| Kickapoos                         | Interest on \$88,175.68, at 5 per cent.                                                                                                                                          | Vol. 10, p. 1079, § 2.                                                                |              | 4, 408. 78   | 88, 175. 68  |
| Miamies of Kansas                 | Permanent provision for smith's shops and miller, etc.                                                                                                                           | Vol. 7, p. 191, § 5.                                                                  |              | 674. 05      | 13, 481. 00  |
| Do                                | Interest on \$21,884.81, at the rate of 5 per cent., as per third article treaty of June 5, 1854.                                                                                | Vol. 10, p. 1094, § 3.                                                                |              | 1, 094. 24   | 21, 884. 81  |
| Miamies of Eel River.             | Permanent annuities                                                                                                                                                              |                                                                                       |              | 1, 100. 00   | 22, 000. 00  |
| Molels                            | Pay of teacher to manual-labor school, and subsistence of pupils, etc.                                                                                                           | Vol. 7, p. 51, § 4;<br>vol. 7, p. 91, § 3;<br>vol. 7, p. 114, § 3;<br>vol. 7, p. 116. | 3, 000. 00   |              |              |
| Nez Perces                        | Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.                                                                                   | Vol. 12, p. 982, § 2.<br>Vol. 14, p. 650, § 5.                                        | 3, 500. 00   |              |              |
| Northern Cheyennes and Arapahoes. | Thirty installments, for purchase of clothing, as per sixth article of treaty May 10, 1868.                                                                                      | Vol. 15, p. 657, § 6.                                                                 |              | 132, 000. 00 |              |
| Do                                | Ten installments, to be expended by the Secretary of the Interior, for Indians engaged in agriculture.                                                                           | do                                                                                    |              | 30, 000. 00  |              |
| Do                                | Pay of two teachers, two carpenters, two farmers, miller, blacksmith, engineer, and physician.                                                                                   | Vol. 15, p. 658, § 7.                                                                 | 9, 000. 00   |              |              |
| Omahas                            | Twelve installments, fourth series, in money or otherwise.                                                                                                                       | Vol. 10, p. 1044, § 4                                                                 |              | 70, 000. 00  |              |
| Osages                            | Interest on \$69,120, at 5 per cent., for educational purposes.                                                                                                                  | Vol. 7, p. 242, § 6.                                                                  |              | 3, 456. 00   | 69, 120. 00  |
| Do                                | Interest on \$300,000, at 5 per cent., to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.                                          | Vol. 14, p. 687, § 1.                                                                 |              | 15, 000. 00  | 300, 000. 00 |
| Otoes and Missourias.             | Twelve installments, last series, in money or otherwise.                                                                                                                         | Vol. 10, p. 1039, § 4                                                                 |              | 35, 000. 00  |              |
| Pawnees                           | Annuity goods, and such articles as may be necessary.                                                                                                                            | Vol. 11, p. 729, § 2.                                                                 |              | 30, 000. 00  |              |
| Do                                | Support of two manual-labor schools and pay of teachers.                                                                                                                         | Vol. 11, p. 729, § 3.                                                                 | 10, 000. 00  |              |              |
| Do                                | For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of whom is to be tin and gun smith, and compensation of two strikers and apprentices. | Vol. 11, p. 729, § 4.                                                                 | 2, 180. 00   |              |              |



TABLE S.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

| Names of treaties.                 | Description of annuities, etc.                                                                                                                                              | Number of installments yet unappropriated, explanations, etc. | Reference to laws, Statutes at Large.                                | Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued. | Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment. | Amount of annual liabilities of a permanent character. | Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities. |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Pawnees.....                       | Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices to assist in working in the mill and keeping in repair grist and saw mill. | Estimated.....                                                | Vol. 11, p. 730, § 4.                                                | \$4,400.00                                                                                                       | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                     |
| Ponchas.....                       | Fifteen installments, last series, to be paid to them or expended for their benefit.                                                                                        | One installment of \$8,000, due.....                          | Vol. 12, p. 997, § 2.                                                | .....                                                                                                            | \$8,000.00                                                                                                                                                       | .....                                                  | .....                                                                                                                                                     |
| Do.....                            | Amount to be expended during the pleasure of the President for purposes of civilization.                                                                                    | Treaty of March 12, 1868.....                                 | Vol. 12, p. 998, § 2.                                                | 20,000.00                                                                                                        | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                     |
| Pottawatomies.....                 | Permanent annuity in money.....                                                                                                                                             | August 3, 1795.....                                           | Vol. 7, p. 51, § 4.                                                  | .....                                                                                                            | .....                                                                                                                                                            | \$357.80                                               | \$7,156.00                                                                                                                                                |
| Do.....                            | do.....                                                                                                                                                                     | September 30, 1809.....                                       | Vol. 7, p. 114, § 3.                                                 | .....                                                                                                            | .....                                                                                                                                                            | 178.90                                                 | 3,578.00                                                                                                                                                  |
| Do.....                            | do.....                                                                                                                                                                     | October 2, 1818.....                                          | Vol. 7, p. 185, § 3.                                                 | .....                                                                                                            | .....                                                                                                                                                            | 894.50                                                 | 17,890.00                                                                                                                                                 |
| Do.....                            | do.....                                                                                                                                                                     | September 20, 1828.....                                       | Vol. 7, p. 317, § 2.                                                 | .....                                                                                                            | .....                                                                                                                                                            | 715.60                                                 | 14,312.00                                                                                                                                                 |
| Do.....                            | do.....                                                                                                                                                                     | July 29, 1829.....                                            | Vol. 7, p. 330, § 2.                                                 | .....                                                                                                            | .....                                                                                                                                                            | 5,724.77                                               | 114,495.40                                                                                                                                                |
| Do.....                            | Permanent provision for three blacksmiths and assistants, iron and steel.                                                                                                   | October 16, 1826; September 20, 1828; July 29, 1829.          | Vol. 7, p. 296, § 3;<br>vol. 7, p. 318, § 2;<br>vol. 7, p. 321, § 2. | .....                                                                                                            | .....                                                                                                                                                            | 1,008.99                                               | 20,179.80                                                                                                                                                 |
| Do.....                            | Permanent provision for furnishing salt.....                                                                                                                                | July 29, 1829.....                                            | Vol. 7, p. 320, § 2.                                                 | .....                                                                                                            | .....                                                                                                                                                            | 156.54                                                 | 3,120.80                                                                                                                                                  |
| Do.....                            | Permanent provision for payment of money in lieu of tobacco, iron, and steel.                                                                                               | September 20, 1828; June 5 and 17, 1846.                      | Vol. 7, p. 318, § 2;<br>vol. 9, p. 855, § 10.                        | .....                                                                                                            | .....                                                                                                                                                            | 107.34                                                 | 2,146.80                                                                                                                                                  |
| Do.....                            | For interest on \$230,064.20, at 5 per cent.....                                                                                                                            | June 5 and 17, 1846.....                                      | Vol. 9, p. 855, § 7.                                                 | .....                                                                                                            | .....                                                                                                                                                            | 11,503.21                                              | 230,064.20                                                                                                                                                |
| Pottawatomies of Huron.....        | Permanent annuities.....                                                                                                                                                    | November 17, 1808.....                                        | Vol. 7, p. 106, § 2.                                                 | .....                                                                                                            | .....                                                                                                                                                            | 400.00                                                 | 8,000.00                                                                                                                                                  |
| Quapaws.....                       | For education, smith, farmer, and smith-shop during the pleasure of the President.                                                                                          | \$1,000 for education, \$500 for smith, etc.                  | Vol. 7, p. 425, § 3.                                                 | 1,500.00                                                                                                         | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                     |
| Sacs and Foxes of Mississippi..... | Permanent annuity.....                                                                                                                                                      | Treaty of November 3, 1804.....                               | Vol. 7, p. 85, § 3.                                                  | .....                                                                                                            | .....                                                                                                                                                            | 1,000.00                                               | 20,000.00                                                                                                                                                 |
| Do.....                            | Interest on \$200,000, at 5 per cent.....                                                                                                                                   | Treaty of October 21, 1837.....                               | Vol. 7, p. 541, § 2.                                                 | .....                                                                                                            | .....                                                                                                                                                            | 10,000.00                                              | 200,000.00                                                                                                                                                |
| Do.....                            | Interest on \$800,000, at 5 per cent.....                                                                                                                                   | Treaty of October 21, 1842.....                               | Vol. 7, p. 596, § 2.                                                 | .....                                                                                                            | .....                                                                                                                                                            | 40,000.00                                              | 800,000.00                                                                                                                                                |
| Sacs and Foxes of Missouri.....    | Interest on \$157,400, at 5 per cent.....                                                                                                                                   | Treaty of October 21, 1837.....                               | Vol. 7, p. 543, § 2.                                                 | .....                                                                                                            | .....                                                                                                                                                            | 7,870.00                                               | 157,400.00                                                                                                                                                |
| Do.....                            | For support of school.....                                                                                                                                                  | Treaty of March 6, 1861.....                                  | Vol. 12, p. 1172, § 5.                                               | 200.00                                                                                                           | .....                                                                                                                                                            | .....                                                  | .....                                                                                                                                                     |



### LIABILITIES TO INDIAN TRIBES.

CXVII

|                                                                    |                                                                                                            | \$25,000 annual annuity                                     | Vol. 11, p. 702, § 8.      | 25,000.00    | 500,000.00 |
|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|----------------------------|--------------|------------|
| Seminoles.....                                                     | Interest on \$500,000, eighth article of treaty, of August 7, 1856.....                                    | Support of schools, etc September 9 and 17, 1817.....       | Vol. 14, p. 757, § 3       | 3,500.00     | 70,000.00  |
| Do.....                                                            | Interest on \$70,000, at 5 per cent.....                                                                   | Permanent annuity.....                                      | Vol. 7, p. 161, § 4;       | 1,000.00     | 20,000.00  |
| Senecas.....                                                       | Smith and smith-shop and miller, permanent.....                                                            | Permanent annuities.....                                    | Vol. 7, p. 179, § 4.       | 1,660.00     | 33,200.00  |
| Do.....                                                            | Interest on \$75,000, at 5 per cent.....                                                                   | Act of June 27, 1846.....                                   | Vol. 4, p. 442.....        | 6,000.00     | 120,000.00 |
| Senecas of New York.....                                           | Interest on \$43,050, transferred from the Ontario Bank to the United States Treasury.....                 | Permanent annuity.....                                      | Vol. 9, p. 35, § 2.....    | 3,750.00     | 75,000.00  |
| Do.....                                                            | Support of smith and smith-shops.....                                                                      | Treaty of September 17, 1818.....                           | Vol. 9, p. 35, § 3.....    | 2,152.50     | 43,050.00  |
| Do.....                                                            | Permanent annuity for education.....                                                                       | Treaty of July 20, 1831.....                                | Vol. 7, p. 179, § 4.....   | 1,000.00     | 20,000.00  |
| Shawnees.....                                                      | Interest on \$40,000, at 5 per cent.....                                                                   | Treaty of August 3, 1795; September 29, 1817.....           | Vol. 7, p. 352, § 4.....   | 1,060.00     | 60,000.00  |
| Do.....                                                            | For the purchase of clothing for men, women, and children, thirty installments.....                        | August 3, 1795; May 10, 1854.....                           | Vol. 7, p. 51, § 4.....    | 2,000.00     | 40,000.00  |
| Shoshones and Bannacks.....                                        | For pay of physicians, carpenter, teacher, engineer, farmer, and blacksmith.....                           | Twelve installments due, estimated at \$10,000 each.....    | Vol. 10, p. 1056, § 3..... | 120,000.00   | .....      |
| Shoshones.....                                                     | Blacksmith, and for iron and steel for shops.....                                                          | Estimated.....                                              | Vol. 15, p. 676, § 9.....  | 5,000.00     | .....      |
| Do.....                                                            | For the purchase of clothing for men, women, and children, thirty installments.....                        | .....do.....                                                | Vol. 15, p. 676, § 10..... | 1,000.00     | .....      |
| Bannacks.....                                                      | Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.....                        | Twelve installments due, estimated at \$5,000 each.....     | Vol. 15, p. 676, § 9.....  | 60,000.00    | .....      |
| Do.....                                                            | Permanent annuities in clothing, etc.....                                                                  | Estimated.....                                              | Vol. 15, p. 676, § 10..... | 5,000.00     | .....      |
| Six Nations of New York.....                                       | Purchase of clothing for men, women, and children.....                                                     | Treaty November 11, 1794.....                               | Vol. 15, p. 64, § 6.....   | 4,500.00     | 90,000.00  |
| Sioux of different tribes, including Santee Sioux of Nebraska..... | Blacksmith, and for iron and steel.....                                                                    | Twelve installments of \$130,000 each, due; estimated.....  | Vol. 15, p. 638, § 10..... | 1,560,000.00 | .....      |
| Do.....                                                            | For such articles as may be considered necessary by the Secretary of the Interior for persons roaming..... | Estimated.....                                              | .....do.....               | 2,000.00     | .....      |
| Do.....                                                            | Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.....                         | Twelve installments, of \$200,000 each, due; estimated..... | .....do.....               | 2,400,000.00 | .....      |
| Do.....                                                            | Purchase of rations, etc., as per article 5, agreement of September 26, 1876.....                          | Estimated.....                                              | Vol. 15, p. 638, § 13..... | 10,400.00    | .....      |
| Tabeguache band of Utes.....                                       | Pay of blacksmith.....                                                                                     | .....do.....                                                | Vol. 19, p. 256, § 5.....  | 1,100,000.00 | .....      |
| Do.....                                                            | For iron and steel and necessary tools for blacksmith shop.....                                            | .....do.....                                                | Vol. 13, p. 675, § 10..... | 720.00       | .....      |
| Do.....                                                            | Two carpenters, two millers, two farmers, one blacksmith, and two teachers.....                            | .....do.....                                                | Vol. 15, p. 627, § 9.....  | 220.00       | .....      |
| Do.....                                                            | .....                                                                                                      | .....do.....                                                | Vol. 15, p. 622, § 15..... | 7,800.00     | .....      |



TABLE S.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

| Names of treaties.                                                                                                  | Description of annuities, etc.                                                                                                                                                                                                                                                                                                                                     | Number of installments yet unap-<br>propriated, explanations, etc.                    | Reference to<br>laws, statutes at<br>Large.                         | Annual amount necessary to<br>meet stipulations, indefinite<br>as to time, now allowed, but<br>liable to be discontinued. | Aggregate of future appropria-<br>tions that will be required<br>during a limited number of<br>years to pay limited annu-<br>ties incidentally necessary<br>to effect the payment. | Amount of annual liabilities<br>of a permanent character. | Amount held in trust by the<br>United States on which 5<br>per cent. is annually paid,<br>and amounts which, invest-<br>ed at 5 per cent., produce<br>permanent annuities. |
|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tabeguache, Mua-<br>che, Capote, Wee-<br>minuche, Yampa,<br>Grand River, and<br>Uintah bands of<br>Utes.<br>Do..... | Thirty installments, of \$30,000 each, to be ex-<br>pended under the direction of the Secretary<br>of the Interior, for clothing, blankets, etc.                                                                                                                                                                                                                   | Eleven installments, each \$30,000,<br>due.                                           | Vol. 15, p. 622, §11                                                | .....                                                                                                                     | \$330,000.00                                                                                                                                                                       | .....                                                     | .....                                                                                                                                                                      |
| Winnebagoes.....<br>Do.....                                                                                         | Annual amount to be expended, under the<br>direction of the Secretary of the Interior, in<br>supplying said Indians with beef, mutton,<br>wheat, flour, beans, etc.<br>Interest on \$804,909.17, at 5 per cent. per an-<br>num.<br>Interest on \$78,340.41, at 5 per cent. per an-<br>num, to be expended under the direction of<br>the Secretary of the Interior. | November 1, 1837, and Senate<br>amendment, July 17, 1862.<br>July 15, 1870.....       | Vol. 7, p. 546, §4.<br>Vol. 12, p. 628, §4.<br>Vol. 16, p. 355, §1. | .....                                                                                                                     | .....                                                                                                                                                                              | \$40,245.45<br>3,917.02                                   | \$804,909.17<br>78,340.41                                                                                                                                                  |
| Yankton tribe of<br>Sioux.<br>Do.....                                                                               | Ten installments, of \$25,000 each, being third<br>series, to be paid to them, or expended for<br>their benefit.<br>Twenty installments, of \$15,000 each, fourth<br>series, to be paid to them, or expended for<br>their benefit.                                                                                                                                 | One installment due, of \$25,000...<br>Twenty installments, of \$15,000<br>each, due. | Vol. 11, p. 744, §4.<br>.....do.....                                | .....                                                                                                                     | 25,000.00<br>300,000.00                                                                                                                                                            | .....                                                     | .....                                                                                                                                                                      |
| Total.....                                                                                                          | .....                                                                                                                                                                                                                                                                                                                                                              | .....                                                                                 | .....                                                               | 1,430,190.00                                                                                                              | 6,471,666.62                                                                                                                                                                       | 349,251.98                                                | 6,024,629.99                                                                                                                                                               |







TABLE U.—STATEMENT OF DISTINCTIVE PAPER—SILK THREADED FIBER—ISSUED FROM THE OFFICE OF THE SECRETARY OF THE TREASURY TO THE BUREAU OF ENGRAVING AND PRINTING, AND DELIVERIES AND BALANCES OF THE SAME, FOR NATIONAL BANK CURRENCY, SERIES 1882, FOR THE FISCAL YEAR 1887.

| Transactions.                                                                                                                                                             | Combinations.                           | Number of sheets.                | Denomination. |             |             |             |             | Amount.                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------|---------------|-------------|-------------|-------------|-------------|---------------------------------------------|
|                                                                                                                                                                           |                                         |                                  | 5's.          | 10's.       | 20's.       | 50's.       | 100's.      |                                             |
| BALANCES.—Balances in Bureau of Engraving and Printing, June 30, 1886.                                                                                                    | 5, 5, 5, 5<br>10, 10, 10, 20<br>50, 100 | 237, 202<br>130, 506<br>19, 974½ | 4, 744, 040   | 3, 915, 180 | 2, 610, 120 | 1, 997, 450 | 3, 994, 900 | \$4, 744, 040<br>6, 525, 300<br>5, 992, 350 |
| Total balances.....                                                                                                                                                       |                                         | 387, 682½                        | 4, 744, 040   | 3, 915, 180 | 2, 610, 120 | 1, 997, 450 | 3, 994, 900 | 17, 261, 690                                |
| BLANK PAPER.—Delivered to Bureau of Engraving and Printing from the Office of the Secretary of the Treasury, for printing circulating notes, during the fiscal year 1887. | 5, 5, 5, 5<br>10, 10, 10, 20<br>50, 100 | 343, 000<br>153, 000<br>6, 000   | 6, 860, 000   | 4, 590, 000 | 3, 060, 000 | 600, 000    | 1, 200, 000 | 6, 860, 000<br>7, 650, 000<br>1, 800, 000   |
| Total blank paper.....                                                                                                                                                    |                                         | 502, 000                         | 6, 860, 000   | 4, 590, 000 | 3, 060, 000 | 600, 000    | 1, 200, 000 | 16, 310, 000                                |
| Balances 1886 brought down.....                                                                                                                                           |                                         | 387, 682½                        | 4, 744, 040   | 3, 915, 180 | 2, 610, 120 | 1, 997, 450 | 3, 994, 900 | 17, 261, 690                                |
| Total to be accounted for.....                                                                                                                                            |                                         | 889, 682½                        | 11, 604, 040  | 8, 505, 180 | 5, 670, 120 | 2, 597, 450 | 5, 194, 900 | 33, 571, 690                                |
| PERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Office of the Comptroller of the Currency for issue during fiscal year 1887.                          | 5, 5, 5, 5<br>10, 10, 10, 20<br>50, 100 | 398, 735<br>176, 574<br>6, 980½  | 7, 974, 700   | 5, 297, 220 | 3, 531, 480 | 698, 050    | 1, 396, 100 | 7, 974, 700<br>8, 828, 700<br>2, 094, 150   |
| Total delivered (perfect).....                                                                                                                                            |                                         | 582, 289½                        | 7, 974, 700   | 5, 297, 220 | 3, 531, 480 | 698, 050    | 1, 396, 100 | 18, 897, 550                                |
| IMPERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Office of the Secretary of the Treasury for destruction, during fiscal year 1887.                   | 5, 5, 5, 5<br>10, 10, 10, 20<br>50, 100 | 24, 205<br>11, 382<br>1, 037     | 484, 100      | 341, 460    | 227, 640    | 103, 700    | 207, 400    | 484, 100<br>569, 100<br>311, 100            |
| Total delivered (imperfect).....                                                                                                                                          |                                         | 36, 624                          | 484, 100      | 341, 460    | 227, 640    | 103, 700    | 207, 400    | 1, 364, 300                                 |
| BALANCES.—Balances in Bureau of Engraving and Printing June 30, 1887.                                                                                                     | 5, 5, 5, 5<br>10, 10, 10, 20<br>50, 100 | 157, 262<br>95, 550<br>17, 957   | 3, 145, 240   | 2, 866, 500 | 1, 911, 000 | 1, 795, 700 | 3, 591, 400 | 3, 145, 240<br>4, 777, 500<br>5, 387, 100   |
| Total balances.....                                                                                                                                                       |                                         | 270, 769                         | 3, 145, 240   | 2, 866, 500 | 1, 911, 000 | 1, 795, 700 | 3, 591, 400 | 13, 309, 840                                |
| RECAPITULATION.                                                                                                                                                           |                                         |                                  |               |             |             |             |             |                                             |
| Deliveries to Comptroller brought down.....                                                                                                                               |                                         | 582, 289½                        | 7, 974, 700   | 5, 297, 220 | 3, 531, 480 | 698, 050    | 1, 396, 100 | 18, 897, 550                                |
| Deliveries to Secretary's Office brought down.....                                                                                                                        |                                         | 36, 624                          | 484, 100      | 341, 460    | 227, 640    | 103, 700    | 207, 400    | 1, 364, 300                                 |
| Balances on hand June 30, 1887.....                                                                                                                                       |                                         | 270, 769                         | 3, 145, 240   | 2, 866, 500 | 1, 911, 000 | 1, 795, 700 | 3, 591, 400 | 13, 309, 840                                |
| Total accounted for.....                                                                                                                                                  |                                         | 889, 682½                        | 11, 604, 040  | 8, 505, 180 | 5, 670, 120 | 2, 597, 450 | 5, 194, 900 | 33, 571, 690                                |



TABLE V.—STATEMENT OF UNITED STATES BONDS AND OTHER OBLIGATIONS RECEIVED AND ISSUED BY THE OFFICE OF THE SECRETARY OF THE TREASURY FROM NOVEMBER 1, 1886, TO OCTOBER 31, 1887, INCLUSIVE.

| Title of loan.                                                                      | Received for<br>exchange<br>and transfer. | Received for<br>redemption. | Issued.      | Total.      |
|-------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------|--------------|-------------|
| Oregon war debt, act of Mar. 2, 1861.....                                           |                                           | \$250                       |              | \$250       |
| Loan of July and August, 1861, acts of July 17<br>and Aug. 5, 1861.....             |                                           | 8,000                       |              | 8,000       |
| Five-twenty bonds of 1862, act of Feb. 25, 1862.....                                |                                           | 3,750                       |              | 3,750       |
| Bonds issued to Pacific railroads, acts July 1,<br>1862, and July 2, 1864.....      | \$10,052,000                              |                             | \$10,052,000 | 20,104,000  |
| Loan of 1863 (1881s), act of Mar. 3, 1863.....                                      |                                           | 350                         |              | 350         |
| Gold certificates (old issue), act of Mar. 3, 1863.....                             |                                           | 55,620                      |              | 55,620      |
| Ten-forty bonds of 1864, act of Mar. 3, 1864.....                                   |                                           | 16,000                      |              | 16,000      |
| Seven-thirty notes of 1864-'65, acts of June 30,<br>1864, and Mar. 3, 1865.....     |                                           | 450                         |              | 450         |
| Five-twenty bonds of June, 1864, act of June<br>30, 1864.....                       |                                           | 150                         |              | 150         |
| Five-twenty bonds of 1865, act of Mar. 3, 1865.....                                 |                                           | 1,500                       |              | 1,500       |
| Consols of 1865, act of Mar. 3, 1865.....                                           |                                           | 24,900                      |              | 24,900      |
| Consols of 1867, act of Mar. 3, 1865.....                                           |                                           | 46,500                      |              | 46,500      |
| Consols of 1868, act of Mar. 3, 1865.....                                           |                                           | 900                         |              | 900         |
| Funded loan of 1881, 5 per cent., acts of July<br>14, 1870, and Jan. 20, 1871.....  |                                           | 18,150                      |              | 18,150      |
| Funded loan of 1891, 4½ per cent., acts of July<br>14, 1870, and Jan. 20, 1871..... | 47,575,400                                | 19,455,400                  | 47,575,400   | 114,606,200 |
| Funded loan of 1907, 4 per cent., acts of July<br>14, 1870, and Jan. 20, 1871.....  | 101,272,500                               | 5,379,250                   | 101,322,900  | 207,974,650 |
| Certificates of deposit, act of June 8, 1872.....                                   |                                           | 21,260,000                  | 24,675,000   | 45,935,000  |
| 3½ per cent. bonds, acts of July 17 and Aug. 5,<br>1861.....                        |                                           | 35,050                      |              | 35,050      |
| 3½ per cent. bonds, acts of July 14, 1870, and<br>Jan. 20, 1871.....                |                                           | 38,450                      |              | 38,450      |
| 3 per cent. bonds, act of July 12, 1882.....                                        | 3,680,650                                 | 95,503,250                  | 3,680,650    | 102,864,550 |
|                                                                                     | 162,580,550                               | 141,847,920                 | 187,305,950  | 491,734,420 |







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APPENDIX TO THE REPORT ON THE FINANCES.



APPENDIX TO THE REPORT OF THE COMMISSIONERS

1870-71



# APPENDIX.

## REPORTS OF HEADS OF BUREAUS AND SUPER- VISING SPECIAL AGENT.

(No. 1.)

### REPORT OF THE TREASURER.

TREASURY OF THE UNITED STATES,  
*Washington, D. C., November 1, 1887.*

SIR: I have the honor to submit the following report on the condition of the Treasury and its operations during the fiscal year ending June 30, 1887:

#### RECEIPTS AND EXPENDITURES.

The net receipts for the fiscal year were \$371,403,277.66, and the net expenditures \$267,932,179.97. The receipts were \$34,963,550.60 greater, and the expenditures \$25,449,041.47 greater, than the year before. The excess of the revenues over the expenditures was \$103,471,097.69, an increase of \$9,514,509.13 over 1886. A comparison in detail between the two periods is made in the following table:

|                                                                 | 1886.               | 1887.               | Increase.          | Decrease.       |
|-----------------------------------------------------------------|---------------------|---------------------|--------------------|-----------------|
| Revenue from—                                                   |                     |                     |                    |                 |
| Customs .....                                                   | \$192, 905, 023. 44 | \$217, 286, 893. 13 | \$24, 381, 869. 69 | .....           |
| Internal revenue .....                                          | 116, 805, 936. 48   | 118, 823, 391. 22   | 2, 017, 454. 74    | .....           |
| Sale of public lands .....                                      | 5, 630, 999. 34     | 9, 254, 286. 42     | 3, 623, 287. 08    | .....           |
| Miscellaneous sources .....                                     | 21, 097, 767. 80    | 26, 038, 706. 89    | 4, 940, 939. 09    | .....           |
| Total .....                                                     | 336, 439, 727. 06   | 371, 403, 277. 66   | 34, 963, 550. 60   | .....           |
| Expenditures on account of—                                     |                     |                     |                    |                 |
| Civil and miscellaneous:                                        |                     |                     |                    |                 |
| Customs, light-houses, public buildings, etc .....              | 24, 165, 246. 36    | 23, 795, 933. 12    | .....              | \$369, 313. 24  |
| Internal revenue .....                                          | 4, 113, 319. 90     | 4, 070, 126. 59     | .....              | 43, 193. 31     |
| Interior civil (lands, patents, etc.) .....                     | 7, 306, 224. 44     | 7, 821, 225. 31     | 515, 000. 87       | .....           |
| Treasury proper (legislative, executive, and other civil) ..... | 33, 323, 749. 66    | 38, 342, 337. 73    | 5, 018, 588. 07    | .....           |
| Diplomatic (foreign relations) .....                            | 1, 332, 320. 68     | 7, 104, 490. 47     | 5, 772, 169. 59    | .....           |
| Judiciary and quarterly salaries .....                          | 3, 926, 068. 61     | 4, 130, 712. 37     | 204, 643. 76       | .....           |
| War Department .....                                            | 34, 324, 152. 74    | 38, 561, 025. 85    | 4, 236, 873. 11    | .....           |
| Navy Department .....                                           | 13, 907, 887. 74    | 15, 141, 126. 80    | 1, 233, 239. 06    | .....           |
| Interior Department (Indians and pensions) .....                | 69, 504, 022. 20    | 81, 223, 624. 48    | 11, 719, 602. 28   | .....           |
| Interest on public debt .....                                   | 50, 580, 145. 97    | 47, 741, 577. 25    | .....              | 2, 838, 568. 72 |
| Total .....                                                     | 242, 483, 138. 50   | 267, 932, 179. 97   | 28, 700, 116. 74   | 3, 251, 075. 27 |
| Net increase .....                                              | .....               | .....               | 25, 449, 041. 47   | .....           |
| Surplus available for reduction of debt .....                   | 93, 956, 588. 56    | 103, 471, 097. 69   | 9, 514, 509. 13    | .....           |



The receipts on account of the Post-Office Department, not included in the above statement, were \$54,752,347.42, which is an increase of \$1,755,212.16 over the receipts of last year. The expenditures increased from \$50,682,585.72 in 1886 to \$53,583,835.03 in 1887, or \$2,901,249.31. Of the total receipts \$28,031,949.72 was received and disbursed by postmasters without having been deposited in the Treasury.

#### SUMMARY OF OPERATIONS.

There were redeemed during the year bonds of the United States amounting to \$127,911,950, of which \$47,894,200 were applied to the sinking fund.

The payments of interest on the registered bonds of the United States, including bonds issued to the Pacific Railway companies, were made by 219,436 checks, amounting to \$39,755,876.52. Coupons were also paid at the Treasury and the various sub-treasury offices, amounting to \$7,002,094.83.

The payment of the warrants of the Secretary of the Treasury required the issue of 55,157 drafts; 78,453 drafts on warrants of the Postmaster-General and 26,176 transfer checks on assistant treasurers were issued, making a total of 379,222 drafts and checks issued by the office during the year.

Circulating notes of national banks amounting to \$87,689,687.15 were received for redemption.

United States notes unfit for circulation of the value of \$74,068,000 were redeemed and destroyed, and new notes of a like amount were issued.

Silver certificates to the amount of \$51,852,000 were issued, \$22,286,525 were redeemed, and the amount nominally outstanding at the close of the fiscal year was \$145,543,150.

There were redeemed during the year gold certificates amounting to \$9,687,428.

The national banks paid into the Treasury on account of semi-annual duty on their circulation the sum of \$2,044,922.75, which was \$547,098.58 less than was paid on that account the preceding year.

Interest, amounting to \$415,120 70, on registered bonds of the District of Columbia, was paid by 973 checks, and coupons from such bonds, amounting to \$95,250.16, were examined and paid.

The national banks withdrew \$126,188,750 in bonds held by the Treasurer of the United States in trust to secure their circulating notes, and \$42,180,650 in bonds were deposited for that purpose.

There were also deposited by national banks designated as depositaries \$15,251,500 in bonds to secure public funds, and \$8,425,900 in bonds so held were withdrawn.

The total movement of bonds held for national banks during the year was \$192,046,800, and the total decrease of such bonds held by the Treasurer was \$77,182,500.

Bonds of the State of Indiana amounting to \$2,000, and belonging to the Indian trust fund, became due and were paid by the State during the year.

Past-due coupons from bonds of the Nashville and Chattanooga Railroad Company, amounting to \$153,540, were paid by the company.

The accounts of the disbursing officers of the Government on the books of the Treasury show that funds amounting to \$22,565,001.19 stood to their credit at the close of the year, \$4,162,363.80 of which was on deposit in the various national-bank depositaries.



Trade dollars amounting to \$7,254,363 were received in exchange for standard silver dollars and fractional silver coin.

The unavailable funds of the Treasury, June 30, 1887, were \$29,521,579.35, and those of the Post-Office Department \$37,277.06.

#### THE STATE OF THE TREASURY.

The net changes in the assets and liabilities of the Treasury during the year ending September 30, 1887, are exhibited below. It will be seen that the largest increase in the assets was in gold coin and bullion, and that this increase was greater than the decrease in the aggregate balance. The net silver in the Treasury, including fractional silver coin, trade dollars, and trade-dollar bullion, fell off \$20,965,395.17. The largest increase in the liabilities was in the funds for the redemption of national-bank notes, and alone was greater than the change in the balance. The actual total assets, including certificates on hand, increased from \$582,738,300.20 to \$634,391,862.78.

|                                                                                          | Assets.          | Liabilities.     | Total.          |
|------------------------------------------------------------------------------------------|------------------|------------------|-----------------|
|                                                                                          | <i>Increase.</i> | <i>Decrease.</i> |                 |
| Gold coin and bullion .....                                                              | \$34,705,623.49  | .....            |                 |
| Deposits in national-bank depositaries.....                                              | 8,968,713.95     | .....            |                 |
| Trade dollars.....                                                                       | 295,533.00       | .....            |                 |
| Trade-dollar bullion.....                                                                | 6,799,503.00     | .....            |                 |
| Public debt and interest thereon .....                                                   | .....            | \$9,759,929.86   |                 |
| Treasurer's transfer checks and drafts outstanding ..                                    | .....            | 2,020,221.88     |                 |
| Treasurer United States, agent for paying interest<br>on District of Columbia bonds..... | .....            | 205,923.32       |                 |
| Total.....                                                                               | 50,769,373.44    | 11,986,075.06    | \$62,755,448.50 |
|                                                                                          | <i>Decrease.</i> | <i>Increase.</i> |                 |
| Silver dollars and bullion .....                                                         | 26,143,181.95    | .....            |                 |
| United States notes .....                                                                | 19,304,976.75    | .....            |                 |
| National-bank notes.....                                                                 | 137,241.50       | .....            |                 |
| Disbursing officers' balances and small accounts .....                                   | .....            | 10,525,926.26    |                 |
| Funds for the redemption of national-bank notes .....                                    | .....            | 32,719,298.46    |                 |
| Post-Office Department account.....                                                      | .....            | 57,348.30        |                 |
| Total.....                                                                               | 45,585,400.20    | 43,302,573.02    | 88,887,973.22   |
| Decrease in balance.....                                                                 | .....            | .....            | 26,132,524.72   |
| Assets not available—                                                                    |                  |                  |                 |
| Fractional silver coin .....                                                             | 1,917,249.22     | .....            |                 |
| Minor coin .....                                                                         | 187,177.30       | .....            |                 |
|                                                                                          |                  |                  | 2,104,426.52    |
| Aggregate balance decreased .....                                                        | .....            | .....            | 28,236,951.24   |

The assets and liabilities on September 30, 1886, and September 30, 1887, and the character of the assets at the latter date, are shown by the following statements:



## STATEMENT OF THE ASSETS AND LIABILITIES OF THE TREASURY OF THE UNITED STATES, SEPTEMBER 30, 1886.

|                                                                                                                 |                  | Assets.          | Liabilities.    | Balances.        |
|-----------------------------------------------------------------------------------------------------------------|------------------|------------------|-----------------|------------------|
| GOLD.—Coin.....                                                                                                 | \$189,051,398.65 |                  |                 |                  |
| Bullion.....                                                                                                    | 53,509,735.67    |                  |                 |                  |
|                                                                                                                 |                  | \$242,561,134.32 |                 |                  |
| Certificates.....                                                                                               | 125,346,127.00   |                  |                 |                  |
| Less amount on hand..                                                                                           | 41,036,550.00    |                  |                 |                  |
| Net gold.....                                                                                                   |                  |                  | \$84,309,577.00 |                  |
| SILVER.—Standard dollars.....                                                                                   | 181,161,161.00   |                  |                 | \$158,251,557.32 |
| Bullion.....                                                                                                    | 3,877,541.44     |                  |                 |                  |
|                                                                                                                 |                  | 185,038,702.44   |                 |                  |
| Certificates.....                                                                                               | 117,943,102.00   |                  |                 |                  |
| Less amount on hand..                                                                                           | 22,032,850.00    |                  |                 |                  |
| Net silver.....                                                                                                 |                  |                  | 95,910,252.00   |                  |
| UNITED STATES NOTES.....                                                                                        |                  | 45,244,640.88    |                 | 89,128,450.44    |
| Certificates.....                                                                                               | 7,895,000.00     |                  |                 |                  |
| Less amount on hand..                                                                                           | 280,000.00       |                  |                 |                  |
| Net United States notes.....                                                                                    |                  |                  | 7,615,000.00    |                  |
| NATIONAL-BANK NOTES.....                                                                                        |                  | 364,452.50       |                 | 37,629,640.88    |
| DEPOSITS IN NATIONAL-BANK DEPOSITARIES.....                                                                     |                  | 16,682,286.33    |                 | 364,452.50       |
| Totals.....                                                                                                     |                  | 489,891,216.47   | 187,834,829.00  | 302,056,387.47   |
| Public debt and interest:                                                                                       |                  |                  |                 |                  |
| Interest due and unpaid.....                                                                                    | 1,931,702.01     |                  |                 |                  |
| Accrued interest.....                                                                                           | 8,998,016.50     |                  |                 |                  |
| Matured debt.....                                                                                               | 7,313,035.26     |                  |                 |                  |
| Interest on matured debt.....                                                                                   | 201,061.07       |                  |                 |                  |
| Debt bearing no interest.....                                                                                   | 3,524.75         |                  |                 |                  |
| Interest on Pacific Railroad bonds due and unpaid.....                                                          | 37,739.96        |                  |                 |                  |
| Accrued interest on Pacific Railroad bonds.....                                                                 | 969,352.68       |                  |                 |                  |
| Fractional currency redeemed...                                                                                 | 3,524.75         |                  |                 |                  |
| One and two year notes redeemed.                                                                                | 10.50            |                  |                 |                  |
| Interest checks and coupons paid.                                                                               | 107,370.95       |                  |                 |                  |
| United States bonds and interest paid.....                                                                      | 315,849.97       | 426,756.17       |                 |                  |
| Totals.....                                                                                                     |                  | 490,317,972.64   | 207,289,261.23  |                  |
| Reserve for redemption of United States notes, acts of 1875 and 1882.....                                       |                  |                  | 100,000,000.00  |                  |
| Fund held for redemption of notes of National banks "failed," "in liquidation," and "reducing circulation"..... | 65,515,523.35    |                  |                 |                  |
| Fund held for redemption of national-gold-bank notes.....                                                       | 97,024.00        |                  |                 |                  |
| Five per cent. fund for redemption of national-bank notes.....                                                  | 10,856,751.34    |                  |                 |                  |
| National-bank notes in process of redemption.....                                                               |                  | 1,917,974.89     | 76,469,298.69   |                  |
| Post-Office Department account.....                                                                             | 4,929,621.29     |                  |                 |                  |
| Disbursing officers' balances.....                                                                              | 22,676,967.45    |                  |                 |                  |
| Undistributed assets of failed national banks.....                                                              | 824,411.30       |                  |                 |                  |
| Currency and minor coin redemption account.....                                                                 | 433,080.78       |                  |                 |                  |
| Fractional silver coin redemption account.....                                                                  | 57,118.00        |                  |                 |                  |
| Treasurer's transfer checks and drafts outstanding.....                                                         | 6,307,180.95     |                  |                 |                  |
| Treasurer U. S., agent for paying interest on D. C. bonds.....                                                  | 346,184.73       |                  |                 |                  |
| Interest on D. C. bonds paid.....                                                                               |                  | 10,318.15        | 35,574,564.50   |                  |
| Totals.....                                                                                                     |                  | 492,246,265.68   | 419,333,124.42  |                  |
| Balance.....                                                                                                    |                  |                  |                 | 72,913,141.26    |
| Assets not available:                                                                                           |                  |                  |                 |                  |
| Minor coin.....                                                                                                 | 296,021.76       |                  |                 |                  |
| Fractional silver coin.....                                                                                     | 26,846,612.76    |                  |                 |                  |
|                                                                                                                 |                  | 27,142,634.52    |                 | 27,142,634.52    |
| Aggregate.....                                                                                                  |                  | 519,388,900.20   | 419,333,124.42  | 100,055,775.78   |



## STATEMENT OF THE ASSETS AND LIABILITIES OF THE TREASURY OF THE UNITED STATES, SEPTEMBER 30, 1887.

|                                                                                                                 |                  | Assets.          | Liabilities.    | Balances.        |
|-----------------------------------------------------------------------------------------------------------------|------------------|------------------|-----------------|------------------|
| GOLD.—Coin.....                                                                                                 | \$182,529,827.80 |                  |                 |                  |
| Bullion.....                                                                                                    | 108,620,986.01   |                  |                 |                  |
|                                                                                                                 |                  | \$291,150,813.81 |                 |                  |
| Certificates.....                                                                                               | 127,138,971.00   |                  |                 |                  |
| Less amount on hand..                                                                                           | 28,945,338.00    |                  |                 |                  |
| Net gold.....                                                                                                   |                  |                  | \$98,193,633.00 |                  |
| SILVER.—Standard dollars.....                                                                                   | 213,069,257.00   |                  |                 | \$192,957,180.81 |
| Bullion.....                                                                                                    | 4,755,319.49     |                  |                 |                  |
|                                                                                                                 |                  | 217,824,576.49   |                 |                  |
| Certificates.....                                                                                               | 158,274,667.00   |                  |                 |                  |
| Less amount on hand..                                                                                           | 3,435,359.00     |                  |                 |                  |
| Net silver.....                                                                                                 |                  |                  | 154,839,308.00  |                  |
| UNITED STATES NOTES.....                                                                                        |                  | 24,939,664.13    |                 | 62,985,268.49    |
| Certificates.....                                                                                               | 6,765,000.00     |                  |                 |                  |
| Less amount on hand..                                                                                           | 150,000.00       |                  |                 |                  |
| Net United States notes.....                                                                                    |                  |                  | 6,615,000.00    |                  |
| TRADE DOLLARS.....                                                                                              |                  | 295,533.00       |                 | 18,324,664.13    |
| TRADE-DOLLAR BULLION.....                                                                                       |                  | 6,799,503.00     |                 | 295,533.00       |
| NATIONAL-BANK NOTES.....                                                                                        |                  | 227,211.00       |                 | 6,799,503.00     |
| DEPOSITS IN NATIONAL-BANK DEPOSITARIES.....                                                                     |                  | 25,651,000.28    |                 | 227,211.00       |
| Totals.....                                                                                                     |                  | 566,888,301.71   | 259,647,941.00  | 307,240,360.71   |
| Public debt and interest:                                                                                       |                  |                  |                 |                  |
| Interest due and unpaid.....                                                                                    | 2,106,247.47     |                  |                 |                  |
| Accrued interest.....                                                                                           | 8,323,200.86     |                  |                 |                  |
| Matured debt.....                                                                                               | 3,739,935.26     |                  |                 |                  |
| Interest on matured debt.....                                                                                   | 184,432.22       |                  |                 |                  |
| Interest prepaid, not accrued, per Department Circular No. 90.....                                              | 1,092,988.81     |                  |                 |                  |
| Debt bearing no interest.....                                                                                   | 452.49           |                  |                 |                  |
| Interest on Pacific Railroad bonds due and unpaid.....                                                          | 16,769.96        |                  |                 |                  |
| Accrued interest on Pacific Railroad bonds.....                                                                 | 969,352.68       |                  |                 |                  |
| Fractional currency redeemed.....                                                                               | 452.49           |                  |                 |                  |
| United States bonds and interest..                                                                              | 1,094,611.70     |                  |                 |                  |
| Interest checks and coupons paid..                                                                              | 4,170,374.05     |                  |                 |                  |
| Registered and coupon interest prepaid.....                                                                     | 1,900,195.31     | 7,165,633.55     |                 |                  |
| Totals.....                                                                                                     |                  | 574,053,935.26   | 276,081,320.75  |                  |
| Reserve for redemption of United States notes, Acts of 1875 and 1882.....                                       |                  |                  | 100,000,000.00  |                  |
| Fund held for redemption of notes of national banks "failed," "in liquidation," and "reducing circulation"..... | 102,265,787.60   |                  |                 |                  |
| Five per cent. fund for redemption of national-bank notes.....                                                  | 7,769,057.18     |                  |                 |                  |
| National-bank notes in process of redemption.....                                                               |                  | 2,764,222.52     |                 |                  |
| Post-Office Department account.....                                                                             | 4,986,969.59     |                  |                 |                  |
| Disbursing officers' balances.....                                                                              | 32,172,375.47    |                  |                 |                  |
| Undistributed assets of failed national banks.....                                                              | 1,902,788.02     |                  |                 |                  |
| Currency and minor coin redemption account.....                                                                 | 420.00           |                  |                 |                  |
| Fractional silver coin redemption account.....                                                                  | 6,920.00         |                  |                 |                  |
| Redemption and exchange account.....                                                                            | 435,000.30       |                  |                 |                  |
| Treasurer's transfer checks and drafts outstanding.....                                                         | 4,286,959.07     |                  |                 |                  |
| Treasurer U. S., agent for paying interest on D. C. bonds.....                                                  | 134,743.26       |                  |                 |                  |
| Interest on D. C. bonds paid.....                                                                               |                  | 4,800.00         | 43,926,175.71   |                  |
| Totals.....                                                                                                     |                  | 576,822,957.78   | 530,042,341.24  |                  |
| Balance.....                                                                                                    |                  |                  |                 | 46,780,616.54    |
| Assets not available:                                                                                           |                  |                  |                 |                  |
| Minor coin.....                                                                                                 | 108,844.46       |                  |                 |                  |
| Fractional silver coin.....                                                                                     | 24,929,363.54    | 25,038,208.00    |                 | 25,038,208.00    |
| Aggregate.....                                                                                                  |                  | 601,861,165.78   | 530,042,341.24  | 71,818,824.54    |



## STATEMENT SHOWING BY OFFICES THE CHARACTER

| Office.                                          | United States notes and fractional currency. | Redeemed certificates of deposit. | National-bank notes. | Gold coin and bullion. | Gold certificates. |
|--------------------------------------------------|----------------------------------------------|-----------------------------------|----------------------|------------------------|--------------------|
| <i>Treasury and sub-treasuries:</i>              |                                              |                                   |                      |                        |                    |
| Washington .....                                 | \$2, 450, 251. 06                            | .....                             | \$2, 764, 222. 52    | \$25, 116, 389. 30     | \$5, 211, 678      |
| Baltimore.....                                   | 1, 498, 134. 00                              | \$60, 000                         | 7, 680. 00           | 3, 870, 616. 50        | 249, 630           |
| New York .....                                   | 12, 989, 429. 73                             | .....                             | 17, 423. 00          | 92, 249, 238. 00       | 15, 894, 610       |
| Philadelphia.....                                | 1, 867, 728. 99                              | 40, 000                           | 14, 671. 00          | 2, 889, 301. 00        | 1, 293, 020        |
| Boston.....                                      | 795, 393. 00                                 | .....                             | 52, 642. 00          | 8, 680, 051. 00        | 1, 240, 240        |
| Cincinnati .....                                 | 2, 217, 288. 13                              | 50, 000                           | 9, 145. 00           | 7, 405, 000. 00        | 469, 250           |
| Chicago.....                                     | 383, 506. 00                                 | .....                             | 15, 615. 00          | 580, 000. 00           | 1, 975, 000        |
| Saint Louis .....                                | 714, 680. 00                                 | .....                             | 4, 880. 00           | 6, 430, 400. 00        | 609, 100           |
| New Orleans.....                                 | 825, 294. 72                                 | .....                             | 1, 155. 00           | 5, 296, 786. 50        | 1, 385, 500        |
| San Francisco .....                              | 591, 990. 00                                 | .....                             | .....                | 26, 610, 663. 50       | 8, 310             |
| <i>United States mint:</i>                       |                                              |                                   |                      |                        |                    |
| Philadelphia .....                               | 50, 000. 00                                  | .....                             | .....                | .....                  | .....              |
| Coin .....                                       | .....                                        | .....                             | .....                | 1, 693, 242. 00        | .....              |
| Bullion .....                                    | .....                                        | .....                             | .....                | 25, 222, 193. 23       | .....              |
| New Orleans.....                                 | .....                                        | .....                             | .....                | .....                  | .....              |
| Coin .....                                       | .....                                        | .....                             | .....                | 10, 920. 00            | .....              |
| Bullion .....                                    | .....                                        | .....                             | .....                | 590, 959. 62           | .....              |
| San Francisco .....                              | .....                                        | .....                             | .....                | .....                  | .....              |
| Coin .....                                       | .....                                        | .....                             | .....                | 1, 156, 705. 00        | .....              |
| Bullion .....                                    | .....                                        | .....                             | .....                | 5, 430, 768. 07        | .....              |
| Carson City.....                                 | .....                                        | .....                             | .....                | .....                  | .....              |
| Coin .....                                       | .....                                        | .....                             | .....                | 33, 005. 00            | .....              |
| Bullion .....                                    | .....                                        | .....                             | .....                | 152, 862. 49           | .....              |
| Denver .....                                     | 53. 00                                       | .....                             | .....                | .....                  | .....              |
| Bullion .....                                    | .....                                        | .....                             | .....                | 96, 366. 51            | .....              |
| <i>United States assay office:</i>               |                                              |                                   |                      |                        |                    |
| New York .....                                   | .....                                        | .....                             | .....                | .....                  | .....              |
| Coin .....                                       | .....                                        | .....                             | .....                | 7, 470. 00             | .....              |
| Bullion .....                                    | .....                                        | .....                             | .....                | 76, 916, 059. 11       | .....              |
| Boisé City .....                                 | 11, 611. 03                                  | .....                             | .....                | .....                  | .....              |
| Bullion .....                                    | .....                                        | .....                             | .....                | 95, 975. 34            | .....              |
| Charlotte .....                                  | .....                                        | .....                             | .....                | .....                  | .....              |
| Bullion .....                                    | .....                                        | .....                             | .....                | 8, 158. 50             | .....              |
| Helena.....                                      | .....                                        | .....                             | .....                | .....                  | .....              |
| Bullion .....                                    | .....                                        | .....                             | .....                | 178, 494. 93           | .....              |
| Saint Louis.....                                 | 10. 00                                       | .....                             | .....                | .....                  | .....              |
| Coin .....                                       | .....                                        | .....                             | .....                | 40. 00                 | .....              |
| Bullion .....                                    | .....                                        | .....                             | .....                | 4, 444. 71             | .....              |
| In transit between offices...                    | 1, 130, 282. 16                              | .....                             | 104, 000. 00         | 500, 000. 00           | 609, 000           |
| Total .....                                      | 25, 516, 651. 82                             | 150, 000                          | 2, 991, 433. 52      | 291, 226, 110. 31      | 28, 945, 338       |
| Less amount due depositors.                      | 576, 535. 20                                 | .....                             | .....                | .....                  | .....              |
|                                                  | 24, 940, 116. 62                             | 150, 000                          | 2, 991, 433. 52      | 291, 226, 110. 31      | 28, 945, 338       |
| Less bullion in remittance...                    | .....                                        | .....                             | .....                | 75, 296. 50            | .....              |
|                                                  | 24, 940, 116. 62                             | 150, 000                          | 2, 991, 433. 52      | 291, 150, 813. 81      | 28, 945, 338       |
| Deposits held by national-bank depositaries..... | .....                                        | .....                             | .....                | .....                  | .....              |
| Old depositary accounts .....                    | .....                                        | .....                             | .....                | .....                  | .....              |
| Total.....                                       | *24, 940, 116. 62                            | 150, 000                          | †2, 991, 433. 52     | 291, 150, 813. 81      | 28, 945, 338       |

NOTE.—No bullion is held in the sub-treasuries.

\* U. S. notes, \$24,939,664.13; fractional currency, \$452.49.

† Includes \$2,764,222.52 national-bank notes in process of redemption.



## OF THE ASSETS OF THE TREASURY, SEPTEMBER 30, 1887.

| Standard silver dollars and silver bullion. | Silver certificates | Fractional silver coin. | Minor coin. | United States bonds, interest checks, and coupons paid. | Unavailable funds. | Total.           |
|---------------------------------------------|---------------------|-------------------------|-------------|---------------------------------------------------------|--------------------|------------------|
| \$61,380,588.00                             | \$1,641,202         | \$1,908,536.77          | \$2,009.42  | \$1,975,167.31                                          | .....              | \$102,450,044.38 |
| 3,183,916.00                                | 97,047              | 323,457.75              | 1,214.64    | 66,616.62                                               | .....              | 9,358,306.51     |
| 31,367,178.00                               | 211,213             | 9,802,398.82            | 2,568.50    | 3,243,908.01                                            | \$13,818.78        | 165,782,785.84   |
| 12,660,606.00                               | 187,927             | 2,086,493.88            | 601.37      | 242,289.71                                              | .....              | 21,282,638.95    |
| 1,403,893.00                                | 55,620              | 739,778.30              | 4,453.87    | 493,374.56                                              | .....              | 13,465,445.73    |
| 219,200.00                                  | 117,046             | 88,200.00               | 509.72      | 59,865.13                                               | .....              | 10,635,503.98    |
| 1,342,088.00                                | 288,869             | 1,266,648.00            | 410.96      | 62,721.55                                               | .....              | 5,914,858.51     |
| 9,813,393.00                                | 170,820             | 1,318,905.00            | 660.93      | 26,954.99                                               | .....              | 19,089,793.92    |
| 4,293,883.00                                | 279,615             | 268,457.01              | 2,369.35    | 15,262.00                                               | 680,891.53         | 13,049,214.11    |
| 18,056,172.00                               | .....               | 7,058,992.00            | 2,686.49    | .....                                                   | .....              | 52,328,813.99    |
| .....                                       | .....               | 8,076.01                | 87,652.60   | .....                                                   | .....              | 145,728.61       |
| 37,688,291.00                               | .....               | .....                   | .....       | .....                                                   | .....              | 39,381,533.00    |
| 5,516,531.37                                | .....               | .....                   | .....       | .....                                                   | .....              | 30,738,724.60    |
| .....                                       | .....               | .....                   | .....       | .....                                                   | .....              | .....            |
| 8,151,925.00                                | .....               | .43                     | .....       | .....                                                   | .....              | 8,162,845.43     |
| 1,293,926.03                                | .....               | .....                   | .....       | .....                                                   | .....              | 1,884,885.65     |
| .....                                       | .....               | 45,992.69               | .....       | .....                                                   | 413,557.96         | 459,550.65       |
| 23,873,626.00                               | .....               | .....                   | .....       | .....                                                   | .....              | 25,030,331.00    |
| 1,072,332.37                                | .....               | .....                   | .....       | .....                                                   | .....              | 6,503,100.44     |
| .....                                       | .....               | 829.63                  | .....       | .....                                                   | .....              | 829.63           |
| 9,320.00                                    | .....               | .....                   | .....       | .....                                                   | .....              | 42,325.00        |
| 40,540.37                                   | .....               | .....                   | .....       | .....                                                   | .....              | 193,402.86       |
| .....                                       | .....               | .20                     | .01         | .....                                                   | .....              | 53.21            |
| .....                                       | .....               | .....                   | .....       | .....                                                   | .....              | 96,366.51        |
| .....                                       | .....               | 82.60                   | 20.53       | .....                                                   | .....              | 103.13           |
| 2,895.00                                    | .....               | .....                   | .....       | .....                                                   | .....              | 10,365.00        |
| 3,634,040.35                                | .....               | .....                   | .....       | .....                                                   | .....              | 80,550,099.46    |
| .....                                       | .....               | .....                   | .....       | .....                                                   | .....              | 11,611.03        |
| .....                                       | .....               | .....                   | .....       | .....                                                   | .....              | 95,975.34        |
| .....                                       | .....               | .....                   | .....       | .....                                                   | .....              | .....            |
| .....                                       | .....               | .....                   | .....       | .....                                                   | .....              | 8,158.50         |
| .....                                       | .....               | .....                   | .....       | .....                                                   | .....              | .....            |
| .....                                       | .....               | .....                   | .....       | .....                                                   | .....              | 178,494.93       |
| .....                                       | .....               | 2.00                    | .07         | .....                                                   | .....              | 12.07            |
| .....                                       | .....               | .....                   | .....       | .....                                                   | .....              | 40.00            |
| 41.49                                       | .....               | .....                   | .....       | .....                                                   | .....              | 4,486.20         |
| 382.00                                      | 411,000             | 50,000.80               | 3,686.00    | 983,821.18                                              | .....              | 3,792,172.14     |
| 225,004,761.98                              | 3,460,359           | 24,966,851.89           | 108,844.46  | 7,169,981.06                                            | 1,108,268.27       | 610,648,600.31   |
| 82,560.00                                   | 25,000              | 37,488.35               | .....       | .....                                                   | .....              | 721,583.55       |
| 224,922,201.98                              | 3,435,359           | 24,929,363.54           | 108,844.46  | 7,169,981.06                                            | 1,108,268.27       | 609,927,016.76   |
| 2,589.49                                    | .....               | .....                   | .....       | .....                                                   | .....              | 77,885.99        |
| 224,919,612.49                              | 3,435,359           | 24,929,363.54           | 108,844.46  | 7,169,981.06                                            | .....              | 609,849,130.77   |
| .....                                       | .....               | .....                   | .....       | .....                                                   | 214,761.38         | †25,865,761.66   |
| .....                                       | .....               | .....                   | .....       | .....                                                   | 63,652.20          | 63,652.20        |
| § 224,919,612.49                            | 3,435,359           | 24,929,363.54           | 108,844.46  | 7,169,981.06                                            | 1,386,681.85       | 635,778,544.63   |

† Includes unavailable \$214,761.38.

§ Silver bullion, \$11,554,822.49; trade-dollars, \$295,533; standard dollars, \$213,069,257.



A comparison of the assets and liabilities, as here given, with the published monthly statements for the same dates, will show many differences, which are due to the fact that the monthly statements are prepared on the day for which they are issued, from the latest data then on hand, while the statements here given are made up from reports exhibiting the condition of the several offices of the Treasury on the same day. The following is a table of the corrections that must be applied to the monthly statement for September 30, 1887, in order to reconcile it with the actual assets and liabilities at that date:

|                                                           |            |              | Balances.    |              |
|-----------------------------------------------------------|------------|--------------|--------------|--------------|
|                                                           |            |              | Decrease.    | Increase.    |
| Gold coin and bullion increased.....                      |            | \$448,184.11 |              |              |
| Gold certificates actually outstanding increased.....     |            | 208,950.00   |              |              |
| Gold balance increased.....                               |            |              |              | \$239,234.11 |
| Silver dollars and bullion decreased.....                 |            | 130,092.15   |              |              |
| Silver certificates actually outstanding increased.....   |            | 484,482.00   |              |              |
| Silver balance decreased.....                             |            |              | \$614,574.15 |              |
| United States notes increased.....                        |            | 794,451.96   |              |              |
| Currency certificates actually outstanding increased..... |            | 80,000.00    |              |              |
| United States note balance increased.....                 |            |              |              | 714,451.96   |
| Trade dollars.....                                        |            |              | 2,820.00     |              |
| Trade-dollar bullion.....                                 |            |              |              | 2,820.00     |
| National-bank notes.....                                  |            |              |              | 52,841.00    |
| Deposits in depositary banks.....                         |            |              |              | 212,369.83   |
| Total.....                                                |            |              | 617,394.15   | 1,221,716.90 |
| Net increase in balances.....                             |            |              |              | 617,394.15   |
| Public debt and interest:                                 |            |              |              | 604,322.75   |
| Increase in liabilities.....                              | \$0.50     |              |              |              |
| Increase in paid items.....                               |            | 367,570.74   |              |              |
| Post-Office Department account increased.....             | 10,517.42  |              |              |              |
| Disbursing officers' balances increased.....              | 115,651.98 |              |              |              |
| Redemption and exchange account decreased.....            |            | 6,702.00     |              |              |
| Treasurer's checks and drafts outstanding decreased.....  |            | 658,525.80   |              |              |
|                                                           | 126,169.90 | 1,032,798.54 |              | 906,628.64   |
| Fractional silver coin decreased.....                     | 54,855.63  |              |              | 1,510,951.39 |
| Minor coin decreased.....                                 | 1,766.37   |              |              | 56,622.00    |
|                                                           |            |              |              | 1,454,329.39 |



The following is a comparative statement of the assets and liabilities of the Treasury, exclusive of certificates and other obligations held as cash, on October 31, 1886, and October 31, 1887, compiled from the latest returns received:

|                                                                                                          | October 31,<br>1886. | October 31,<br>1887. | Increase.          | Decrease.          |
|----------------------------------------------------------------------------------------------------------|----------------------|----------------------|--------------------|--------------------|
| <b>ASSETS.</b>                                                                                           |                      |                      |                    |                    |
| Gold coin .....                                                                                          | \$187, 168, 509. 40  | \$182, 342, 103. 00  | .....              | .....              |
| Gold bullion .....                                                                                       | 59, 663, 639. 00     | 120, 202, 502. 45    | .....              | .....              |
| Total .....                                                                                              | 246, 832, 148. 40    | 302, 544, 605. 45    | .....              | .....              |
| Less certificates actually outstanding .....                                                             | 88, 294, 969. 00     | 99, 684, 773. 00     | .....              | .....              |
| Gold balance .....                                                                                       | 158, 537, 179. 40    | 202, 859, 832. 45    | \$44, 322, 653. 05 | .....              |
| Standard silver dollars .....                                                                            | 182, 931, 231. 00    | 214, 175, 532. 00    | .....              | .....              |
| Silver bullion .....                                                                                     | 3, 807, 948. 52      | 11, 683, 032. 19     | .....              | .....              |
| Total .....                                                                                              | 186, 739, 179. 52    | 225, 858, 564. 19    | .....              | .....              |
| Less certificates actually outstanding .....                                                             | 100, 306, 800. 00    | 160, 713, 957. 00    | .....              | .....              |
| Silver balance .....                                                                                     | 86, 432, 379. 52     | 65, 144, 607. 19     | .....              | \$21, 287, 772. 33 |
| United States notes .....                                                                                | 38, 107, 305. 27     | 22, 476, 066. 74     | .....              | .....              |
| Less certificates actually outstanding .....                                                             | 7, 140, 000. 00      | 7, 215, 000. 00      | .....              | .....              |
| United States note balance .....                                                                         | 30, 967, 305. 27     | 15, 261, 066. 74     | .....              | 15, 706, 238. 53   |
| *National-bank notes .....                                                                               | 3, 192, 745. 73      | 4, 157, 980. 49      | 965, 234. 76       | .....              |
| Deposits in national-bank depositories .....                                                             | 16, 266, 639. 08     | 31, 767, 478. 23     | 15, 500, 839. 15   | .....              |
| Total net assets .....                                                                                   | 295, 396, 249. 00    | 319, 190, 965. 10    | 23, 794, 716. 10   | .....              |
| <b>LIABILITIES.</b>                                                                                      |                      |                      |                    |                    |
| Matured debt and interest .....                                                                          | 12, 548, 927. 49     | 3, 641, 570. 73      | .....              | 8, 907, 356. 76    |
| Interest due and unpaid .....                                                                            | 2, 322, 743. 86      | 1, 937, 758. 92      | .....              | 384, 984. 94       |
| Accrued interest .....                                                                                   | 5, 126, 268. 25      | 3, 816, 900. 97      | .....              | 1, 309, 367. 28    |
| Interest due and unpaid, Pacific Rail-<br>road bonds .....                                               | 34, 679. 96          | 12, 839. 96          | .....              | 21, 840. 00        |
| Accrued interest, Pacific Railroad<br>bonds .....                                                        | 1, 292, 470. 24      | 1, 292, 470. 24      | .....              | .....              |
| Reserve for redemption of United<br>States notes .....                                                   | 100, 000, 000. 00    | 100, 000, 000. 00    | .....              | .....              |
| Disbursing officers' balances, &c. ....                                                                  | 22, 639, 296. 37     | 31, 042, 700. 27     | 8, 403, 403. 90    | .....              |
| Outstanding drafts and checks .....                                                                      | 5, 601, 057. 68      | 5, 614, 378. 70      | 13, 321. 02        | .....              |
| Five per cent. fund for redemption of<br>national-bank notes .....                                       | 10, 424, 631. 04     | 7, 892, 939. 97      | .....              | 2, 531, 691. 07    |
| Fund for redemption of notes of<br>banks "failed," "in liquidation,"<br>and "reducing circulation" ..... | 78, 105, 363. 60     | 102, 781, 559. 25    | 24, 676, 195. 65   | .....              |
| Post-Office Department account .....                                                                     | 4, 517, 610. 53      | 4, 399, 141. 26      | .....              | 118, 469. 27       |
| Total liabilities .....                                                                                  | 242, 613, 049. 02    | 262, 432, 260. 27    | 19, 819, 211. 25   | .....              |
| Available balance .....                                                                                  | 52, 783, 199. 98     | 56, 758, 704. 83     | 3, 975, 504. 85    | .....              |
| Assets not available:                                                                                    |                      |                      |                    |                    |
| Minor coin .....                                                                                         | 235, 421. 45         | 51, 400. 61          | .....              | 184, 020. 84       |
| Fractional silver coin .....                                                                             | 26, 300, 335. 88     | 24, 468, 135. 17     | .....              | 1, 832, 200. 71    |
| Total balance .....                                                                                      | 79, 318, 957. 31     | 81, 278, 240. 61     | 1, 959, 283. 30    | .....              |

\* Includes national-bank notes in process of redemption.



## MINTS AND ASSAY OFFICES.

The assets and liabilities of the several mints and assay offices on June 30, 1887, will be found in the following table, which is compiled from the records of the Mint Bureau and of this office:

STATEMENT SHOWING THE ASSETS AND LIABILITIES OF UNITED STATES MINTS AND ASSAY OFFICES JUNE 30, 1887.

## ASSETS.

| Office.             | GOLD BULLION.    |                 | SILVER BULLION.  |                | Gold coin.     | Silver coin.    | Minor coin.  | Minor coinage metal. | Value of bullion shipped for coinage. | Old deficiencies brought forward. | Total.          |
|---------------------|------------------|-----------------|------------------|----------------|----------------|-----------------|--------------|----------------------|---------------------------------------|-----------------------------------|-----------------|
|                     | Standard weight. | Value.          | Standard weight. | Value (cost).  |                |                 |              |                      |                                       |                                   |                 |
| United States mint: |                  |                 |                  |                |                |                 |              |                      |                                       |                                   |                 |
| Philadelphia        | 1,286,515.093    | \$23,935,164.35 | 4,388,641.88     | \$4,460,276.35 | \$3,675,083.00 | \$36,579,932.89 | \$101,868.60 | \$14,899.19          |                                       | \$413,557.96                      | \$68,767,224.38 |
| San Francisco       | 94,405.183       | 1,756,375.50    | 817,092.74       | 859,170.18     | 3,343,255.00   | 18,843,975.38   |              |                      |                                       | *                                 | 25,216,334.02   |
| New Orleans         | 31,431.680       | 584,775.40      | 1,558,213.68     | 1,367,986.85   | 5,020.00       | 8,511,744.30    |              |                      |                                       |                                   | 10,469,526.55   |
| Carson City         | 5,638.844        | 104,908.74      | 44,643.38        | 40,627.66      | 71,007.00      | 10,692.06       |              |                      |                                       |                                   | 227,235.46      |
| Assay office:       |                  |                 |                  |                |                |                 |              |                      |                                       |                                   |                 |
| New York            | 3,175,217.401    | 59,073,811.75   | 3,326,462.03     | 3,726,612.35   | 4,664,229.92   | 65,338.44       |              |                      |                                       |                                   | 67,529,992.46   |
| Denver              |                  |                 |                  |                | 113,933.00     | .38             |              |                      |                                       |                                   | 113,933.38      |
| Helena              | 1,628.421        | 30,296.22       | 305.17           | 265.51         | 52,195.00      | .67             |              |                      |                                       |                                   | 82,757.40       |
| Boisé City          | 1,385.268        | 25,774.30       | 774.80           | 674.08         | 105,225.00     | .77             |              |                      | 11,611.03                             |                                   | 143,285.18      |
| Charlotte           |                  |                 |                  |                | 22,840.00      | .06             |              |                      |                                       |                                   | 22,840.06       |
| Saint Louis         | 62.576           | 1,164.17        | 42.90            | 37.33          | 19,326.00      | .86             |              |                      |                                       |                                   | 20,528.36       |
| Charlottet          |                  |                 |                  |                |                |                 |              |                      |                                       | 32,000.00                         | 32,000.00       |
| Dahlonaga†          |                  |                 |                  |                |                |                 |              |                      |                                       | 27,950.03                         | 27,950.03       |
| Total               | 4,596,284.566    | 85,512,270.43   | 10,136,176.58    | 10,455,650.31  | 12,072,113.92  | 64,011,685.81   | 101,868.60   | 14,899.19            |                                       | 485,119.02                        | 172,653,607.28  |

## LIABILITIES.

| Office.             | Bullion fund.   | Undeposited earnings. | Seignorage on silver. | Unpaid depositors. | Minor coin profits. | Minor coin metal fund. | Unpaid cent depositors. | Total.          |
|---------------------|-----------------|-----------------------|-----------------------|--------------------|---------------------|------------------------|-------------------------|-----------------|
|                     |                 |                       |                       |                    |                     |                        |                         |                 |
| United States mint: |                 |                       |                       |                    |                     |                        |                         |                 |
| Philadelphia        | \$68,552,812.87 |                       | \$95,286.27           | \$2,357.45         | \$66,697.79         | \$50,000.00            | \$70.00                 | \$68,767,224.38 |
| San Francisco       | 25,146,175.43   | \$26,301.32           | 41,831.99             | 2,025.28           |                     |                        |                         | 25,216,334.02   |
| New Orleans         | 10,455,925.07   |                       | 13,527.69             | 73.79              |                     |                        |                         | 10,469,526.55   |
| Carson City         | 226,000.00      | 1,235.46              |                       |                    |                     |                        |                         | 227,235.46      |
| Assay office:       |                 |                       |                       |                    |                     |                        |                         |                 |
| New York            | 67,509,513.12   | 19,085.59             |                       | 1,393.75           |                     |                        |                         | 67,529,992.46   |
| Denver              | 113,933.38      |                       |                       |                    |                     |                        |                         | 113,933.38      |
| Helena              | 82,682.51       | 74.89                 |                       |                    |                     |                        |                         | 82,757.40       |
| Boisé City          | 143,216.43      | 68.75                 |                       |                    |                     |                        |                         | 143,285.18      |
| Charlotte           | 22,840.06       |                       |                       |                    |                     |                        |                         | 22,840.06       |
| Saint Louis         | 20,514.88       | 13.48                 |                       |                    |                     |                        |                         | 20,528.36       |
| Charlottet†         | 32,000.00       |                       |                       |                    |                     |                        |                         | 32,000.00       |
| Dahlonaga†          | 27,950.03       |                       |                       |                    |                     |                        |                         | 27,950.03       |
| Total               | 172,333,563.78  | 46,779.49             | 150,645.95            | 5,850.27           | 66,697.79           | 50,000.00              | 70.00                   | 172,653,607.28  |

\* Incurred prior to the organization of the Mint Bureau.

† Old account.



## DEFICITS, UNAVAILABLE FUNDS.

The following table contains a detailed statement of unavailable funds, deficits, and defaults, and shows an increase over last year of \$200, arising from the repayment of money erroneously applied to reduce the amount of indebtedness caused by the failure of the Venango National Bank of Franklin, Pa.:

## UNAVAILABLE FUNDS OF THE GENERAL TREASURY AND OF THE POST-OFFICE DEPARTMENT.

## GENERAL TREASURY.

On deposit with the following States under the act of June 23, 1836:

|                                                                                   |              |                 |
|-----------------------------------------------------------------------------------|--------------|-----------------|
| Maine .....                                                                       | \$955,838.25 |                 |
| New Hampshire.....                                                                | 669,086.79   |                 |
| Vermont.....                                                                      | 669,086.79   |                 |
| Massachusetts.....                                                                | 1,338,173.58 |                 |
| Connecticut .....                                                                 | 764,670.60   |                 |
| Rhode Island .....                                                                | 382,335.30   |                 |
| New York .....                                                                    | 4,014,520.71 |                 |
| Pennsylvania .....                                                                | 2,867,514.78 |                 |
| New Jersey.....                                                                   | 764,670.60   |                 |
| Ohio.....                                                                         | 2,007,260.34 |                 |
| Indiana.....                                                                      | 860,264.44   |                 |
| Illinois .....                                                                    | 477,919.14   |                 |
| Michigan .....                                                                    | 286,751.49   |                 |
| Delaware .....                                                                    | 286,751.49   |                 |
| Maryland.....                                                                     | 955,838.25   |                 |
| Virginia .....                                                                    | 2,198,427.99 |                 |
| North Carolina .....                                                              | 1,433,757.39 |                 |
| South Carolina.....                                                               | 1,051,422.09 |                 |
| Georgia.....                                                                      | 1,051,422.09 |                 |
| Alabama.....                                                                      | 669,086.79   |                 |
| Louisiana.....                                                                    | 477,919.14   |                 |
| Mississippi .....                                                                 | 382,335.30   |                 |
| Tennessee .....                                                                   | 1,433,757.39 |                 |
| Kentucky.....                                                                     | 1,433,757.39 |                 |
| Missouri.....                                                                     | 382,335.30   |                 |
| Arkansas.....                                                                     | 286,751.49   |                 |
| Total on deposit with the States.....                                             |              | \$28,101,644.91 |
| Default, sub-treasury U. S., New Orleans, La., 1867, May & Whitaker.....          | 675,325.22   |                 |
| Sub-treasury U. S., New Orleans, La., 1867, May property.....                     | 5,566.31     |                 |
| Deficit, sub-treasury U. S., New York, N. Y., 1867, counterfeit 7.30's .....      | 4,392.91     |                 |
| Sub-treasury U. S., New York, N. Y., 1867 to 1880 .....                           | 9,425.87     |                 |
|                                                                                   |              | \$694,710.31    |
| Deficits and defaults, branch mint U. S., San Francisco, Cal., 1857 to 1869 ..... |              | 413,557.96      |
| Failure, Venango National Bank of Franklin, Pa .....                              | 181,377.51   |                 |
| First National Bank of Selma, Ala .....                                           | 33,383.87    |                 |
|                                                                                   |              | 214,761.38      |
| Default, branch mint U. S., Dahlonega, Ga., 1861 .....                            | 27,950.03    |                 |
| Branch mint U. S., Charlotte, N. C., 1861 .....                                   | 32,000.00    |                 |
| Depository U. S., Galveston, Tex., 1861 .....                                     | 778.66       |                 |
| Depository U. S., Baltimore, Md., 1866 .....                                      | 547.50       |                 |
| Depository U. S., Pittsburgh, Pa., 1867.....                                      | 2,126.11     |                 |
| Deficit, depository U. S., Santa Fé, N. Mex., 1866, short in remittance.....      | 249.90       |                 |
|                                                                                   |              | 63,652.20       |
|                                                                                   |              | 1,386,681.85    |
| Deficit, sub-treasury U. S., New Orleans, La., 1885.....                          | 21,641.56    |                 |
| Default, U. S. assay office, Boise City, Idaho, 1885 (N. H. Camp's account) ..... | 11,611.03    |                 |
|                                                                                   |              | 33,252.59       |
|                                                                                   |              | 1,419,934.44    |
| Total general Treasury .....                                                      |              | 29,521,579.35   |

## POST-OFFICE DEPARTMENT.

|                                                           |           |               |
|-----------------------------------------------------------|-----------|---------------|
| Default, sub-treasury U. S., New Orleans, La., 1861 ..... | 31,164.44 |               |
| Depository U. S., Savannah, Ga., 1861.....                | 205.76    |               |
| Depository U. S., Galveston, Tex., 1861.....              | 83.36     |               |
| Depository U. S., Little Rock, Ark., 1861.....            | 5,823.50  |               |
|                                                           |           | 37,277.06     |
| Total .....                                               |           | 29,558,856.41 |



## UNITED STATES NOTES.

The following table is given in order that comparison may be made of the amount of United States notes of each denomination outstanding at the end of each of the last four fiscal years and on September 30, 1887:

| Denomination.                                                             | 1884.           | 1885.           | 1886.           | 1887.          | Sept. 30, 1887. |
|---------------------------------------------------------------------------|-----------------|-----------------|-----------------|----------------|-----------------|
| One dollar.....                                                           | \$26,660,184.80 | \$24,952,061.80 | \$17,603,922.40 | \$8,797,376.50 | \$7,667,871.10  |
| Two dollars .....                                                         | 24,897,886.20   | 25,295,069.20   | 18,204,369.60   | 9,008,572.00   | 7,746,823.40    |
| Five dollars .....                                                        | 75,552,915.00   | 75,997,805.00   | 85,629,219.00   | 95,064,850.50  | 94,224,182.50   |
| Ten dollars.....                                                          | 69,527,016.00   | 64,539,386.00   | 66,658,661.00   | 80,371,471.00  | 83,269,839.00   |
| Twenty dollars.....                                                       | 58,054,629.00   | 55,126,509.00   | 55,078,379.00   | 63,929,361.00  | 68,792,345.00   |
| Fifty dollars .....                                                       | 23,208,895.00   | 23,459,895.00   | 23,291,265.00   | 21,908,985.00  | 21,295,455.00   |
| One hundred dollars..                                                     | 33,640,990.00   | 32,896,790.00   | 31,359,700.00   | 29,643,400.00  | 29,743,000.00   |
| Five hundred dollars..                                                    | 16,914,000.00   | 16,557,000.00   | 12,424,000.00   | 7,704,500.00   | 7,484,000.00    |
| One thousand dollars..                                                    | 19,034,500.00   | 28,716,500.00   | 37,361,500.00   | 31,197,500.00  | 27,402,500.00   |
| Five thousand dollars..                                                   | 130,000.00      | 100,000.00      | 60,000.00       | 45,000.00      | 45,000.00       |
| Ten thousand dollars..                                                    | 60,000.00       | 40,000.00       | 10,000.00       | 10,000.00      | 10,000.00       |
| Total.....                                                                | 347,681,016.00  | 347,681,016.00  | 347,681,016.00  | 347,681,016.00 | 347,681,016.00  |
| Less unknown denominations destroyed in sub-treasury in Chicago fire..... | 1,000,000.00    | 1,000,000.00    | 1,000,000.00    | 1,000,000.00   | 1,000,000.00    |
| Outstanding....                                                           | 346,681,016.00  | 346,681,016.00  | 346,681,016.00  | 346,681,016.00 | 346,681,016.00  |

The redemption of United States notes in gold coin during the fiscal year by the assistant treasurer of the United States in New York, under the act of January 14, 1875, amounted to \$4,224,073. The act of March 3, 1887, extends the authority to redeem these notes in gold coin to San Francisco; but no notes were redeemed in that city to June 30. The total redemptions to the latter date amount to \$26,043,858.

There has been a constant demand upon the Treasury, which this office has been unable to supply, for paper currency of the denominations of \$20 and under. Several million dollars of small gold coins have been drawn into circulation to meet this want.

The following table shows the paper currency and silver coin shipped during the fifteen months ending September 30, 1887:

|                                                                            |              |                 |
|----------------------------------------------------------------------------|--------------|-----------------|
| United States notes:                                                       |              |                 |
| Five dollars.....                                                          | \$27,571,460 |                 |
| Ten dollars .....                                                          | 25,095,280   |                 |
| Twenty dollars .....                                                       | 16,003,820   |                 |
| Fifty dollars .....                                                        | 1,320,900    |                 |
| One hundred dollars .....                                                  | 774,300      |                 |
|                                                                            |              | \$70,765,760.00 |
| Various denominations and kinds.....                                       |              | 748,240.00      |
| Silver certificates:                                                       |              |                 |
| One dollar .....                                                           | 16,313,886   |                 |
| Two dollars.....                                                           | 9,956,503    |                 |
| Five dollars.....                                                          | 11,602,540   |                 |
| Ten dollars .....                                                          | 16,198,610   |                 |
| Twenty dollars .....                                                       | 10,637,440   |                 |
| Fifty dollars .....                                                        | 700,000      |                 |
|                                                                            |              | 65,408,979.00   |
| Standard silver dollars:                                                   |              |                 |
| Payments during same period, \$37,335,604.83; increase of outstanding..... |              | 7,826,641.00    |
| Fractional silver coin:                                                    |              |                 |
| Payments during same period, \$10,411,503.14; increase of outstanding..... |              | 4,526,075.49    |
| Total .....                                                                |              | 149,275,695.49  |

The following table shows the amount of each denomination of United States notes issued and redeemed, and the increase or decrease in circulation during the last three fiscal years, and July, August, and September of the present year, and is given in continuance of the information furnished last year, for the purpose of showing the changes which have taken place in the various denominations:



## CHANGES IN DENOMINATIONS OF UNITED STATES NOTES IN CIRCULATION.

| Denomination.         | 1885.        |              |                          |                          |  | 1886.      |             |                          |                          |  | 1887.        |             |                          |                          |  |
|-----------------------|--------------|--------------|--------------------------|--------------------------|--|------------|-------------|--------------------------|--------------------------|--|--------------|-------------|--------------------------|--------------------------|--|
|                       | Issued.      | Redeemed.    | Decrease in circulation. | Increase in circulation. |  | Issued.    | Redeemed.   | Decrease in circulation. | Increase in circulation. |  | Issued.      | Redeemed.   | Decrease in circulation. | Increase in circulation. |  |
|                       |              |              |                          |                          |  |            |             |                          |                          |  |              |             |                          |                          |  |
| One dollar            | \$10,187,153 | \$11,895,276 | \$1,708,123              | \$397,183                |  |            | \$7,348,139 | \$7,348,139              |                          |  |              | \$8,806,546 | \$8,806,546              |                          |  |
| Two dollars           | 10,856,000   | 10,458,817   |                          | 444,890                  |  |            | 7,090,700   | 7,090,700                |                          |  |              | 9,195,798   | 9,195,798                |                          |  |
| Five dollars          | 19,300,000   | 18,855,110   |                          |                          |  |            | 11,688,586  |                          | \$9,631,414              |  | \$26,740,000 | 17,304,368  |                          | \$9,435,632              |  |
| Ten dollars           | 9,640,000    | 14,627,630   | 4,987,630                |                          |  |            | 7,840,725   |                          | 2,119,275                |  | 22,640,000   | 8,927,190   |                          | 13,712,810               |  |
| Twenty dollars        | 9,760,000    | 12,688,120   | 2,928,120                |                          |  |            | 7,168,130   | 48,130                   |                          |  | 16,240,000   | 7,389,018   |                          | 8,850,982                |  |
| Fifty dollars         | 4,800,000    | 4,549,000    |                          | 251,000                  |  |            | 2,168,630   | 168,630                  |                          |  | 2,000,000    | 3,382,280   | 1,382,280                |                          |  |
| One hundred dollars   | 5,600,000    | 6,344,200    | 744,200                  |                          |  |            | 6,237,090   | 1,537,090                |                          |  | 2,800,000    | 4,516,300   | 1,716,300                |                          |  |
| Five hundred dollars  | 2,350,000    | 2,707,000    | 357,000                  |                          |  |            | 4,533,000   | 4,133,000                |                          |  |              | 4,719,500   | 4,719,500                |                          |  |
| One thousand dollars  | 12,000,000   | 2,318,000    |                          | 9,682,000                |  |            | 8,855,000   |                          | 8,645,000                |  | 3,648,000    | 9,812,000   | 6,164,000                |                          |  |
| Five thousand dollars |              | 30,000       | 30,000                   |                          |  |            | 40,000      | 40,000                   |                          |  |              | 15,000      | 15,000                   |                          |  |
| Ten thousand dollars  |              | 20,000       | 20,000                   |                          |  |            | 30,000      | 30,000                   |                          |  |              |             |                          |                          |  |
| Total                 | 84,493,153   | 84,493,153   | 10,775,073               | 10,775,073               |  | 63,000,000 | 63,000,000  | 20,395,689               | 20,395,689               |  | 74,068,000   | 74,068,000  | 31,999,424               | 31,999,424               |  |

| Denomination.         | July, 1887. |           |                          |                          |  | August, 1887. |           |                          |                          |  | September, 1887. |           |                          |                          |  |
|-----------------------|-------------|-----------|--------------------------|--------------------------|--|---------------|-----------|--------------------------|--------------------------|--|------------------|-----------|--------------------------|--------------------------|--|
|                       | Issued.     | Redeemed. | Decrease in circulation. | Increase in circulation. |  | Issued.       | Redeemed. | Decrease in circulation. | Increase in circulation. |  | Issued.          | Redeemed. | Decrease in circulation. | Increase in circulation. |  |
|                       |             |           |                          |                          |  |               |           |                          |                          |  |                  |           |                          |                          |  |
| One dollar            |             | \$400,400 | \$400,400                |                          |  |               | \$388,015 | \$388,015                |                          |  |                  | \$341,090 | \$341,090                |                          |  |
| Two dollars           |             | 445,250   | 445,250                  |                          |  |               | 443,129   | 443,129                  |                          |  |                  | 373,370   | 373,370                  |                          |  |
| Five dollars          | \$1,080,000 | 1,350,800 | 270,800                  |                          |  | \$1,160,000   | 1,460,868 | 300,868                  |                          |  | \$1,100,000      | 1,369,000 | 269,000                  |                          |  |
| Ten dollars           | 1,040,000   | 683,500   |                          | \$356,500                |  | 2,040,000     | 755,922   |                          | \$1,284,078              |  | 1,960,000        | 702,210   |                          | \$1,257,790              |  |
| Twenty dollars        | 2,800,000   | 479,000   |                          | 2,321,000                |  | 1,760,000     | 550,066   |                          | 1,209,934                |  | 1,840,000        | 507,950   |                          | 1,332,050                |  |
| Fifty dollars         |             | 154,250   | 154,250                  |                          |  |               | 237,900   | 237,900                  |                          |  |                  | 221,380   | 221,380                  |                          |  |
| One hundred dollars   | 800,000     | 173,800   |                          | 626,200                  |  |               | 275,600   | 275,600                  |                          |  |                  | 251,000   | 251,000                  |                          |  |
| Five hundred dollars  |             | 45,000    | 45,000                   |                          |  |               | 74,500    | 74,500                   |                          |  |                  | 101,000   | 101,000                  |                          |  |
| One thousand dollars  | 352,000     | 2,340,000 | 1,988,000                |                          |  |               | 774,000   | 774,000                  |                          |  |                  | 1,033,000 | 1,033,000                |                          |  |
| Five thousand dollars |             |           |                          |                          |  |               |           |                          |                          |  |                  |           |                          |                          |  |
| Ten thousand dollars  |             |           |                          |                          |  |               |           |                          |                          |  |                  |           |                          |                          |  |
| Total                 | 6,072,000   | 6,072,000 | 3,303,700                | 3,303,700                |  | 4,960,000     | 4,960,000 | 2,494,012                | 2,494,012                |  | 4,900,000        | 4,900,000 | 2,589,840                | 2,589,840                |  |



## CERTIFICATES OF DEPOSIT, ACT OF JUNE 8, 1872.

During the fiscal year there were issued, under the provisions of the act of June 8, 1872, upon deposits of United States notes received from national banks, certificates amounting to \$34,900,000. There were redeemed \$43,990,000, leaving outstanding at the close of the year \$9,020,000, which is a much smaller amount than has been outstanding at the close of any year since the commencement of the issue. Their limited use may be attributed to the change in bank reserves from notes to gold coin, and also to the great demand for notes caused by the increased business activity. The amount outstanding September 30, 1887, was \$6,615,000.

The total issues and redemptions each year, and the amount outstanding at the close of the years from the date of the first issue, are shown in the following table. The amounts outstanding differ from those shown by the public debt statements, for the reason that the reports of issues and redemptions of the last days of the fiscal year at the several offices do not reach the Department until after the statements of the debt are made up.

| Fiscal year. | Total issued.  | Total redeemed. | Outstanding at close of fiscal year. |
|--------------|----------------|-----------------|--------------------------------------|
| 1873 .....   | \$57, 240, 000 | \$25, 430, 000  | \$31, 810, 000                       |
| 1874 .....   | 137, 905, 000  | 78, 915, 000    | 58, 990, 000                         |
| 1875 .....   | 219, 000, 000  | 159, 955, 000   | 59, 045, 000                         |
| 1876 .....   | 301, 400, 000  | 268, 260, 000   | 33, 140, 000                         |
| 1877 .....   | 378, 285, 000  | 324, 305, 000   | 53, 980, 000                         |
| 1878 .....   | 464, 965, 000  | 418, 720, 000   | 46, 245, 000                         |
| 1879 .....   | 554, 730, 000  | 525, 400, 000   | 29, 330, 000                         |
| 1880 .....   | 601, 785, 000  | 588, 660, 000   | 13, 125, 000                         |
| 1881 .....   | 612, 850, 000  | 601, 235, 000   | 11, 615, 000                         |
| 1882 .....   | 629, 760, 000  | 616, 400, 000   | 13, 360, 000                         |
| 1883 .....   | 649, 790, 000  | 636, 610, 000   | 13, 180, 000                         |
| 1884 .....   | 676, 660, 000  | 664, 430, 000   | 12, 230, 000                         |
| 1885 .....   | 733, 215, 000  | 703, 930, 000   | 29, 285, 000                         |
| 1886 .....   | 780, 865, 000  | 762, 755, 000   | 18, 110, 000                         |
| 1887 .....   | 815, 765, 000  | 806, 745, 000   | 9, 020, 000                          |

## GOLD CERTIFICATES.

Of the issue of gold certificates under the act of March 3, 1863, there were redeemed during the fiscal year \$51,720, reducing the amount outstanding to \$2,375,700. The certificates authorized by the act of July 12, 1882, outstanding at the close of the year, amounted to \$119,111,117. There were held in the cash of the Treasury offices \$30,261,380 of both issues, leaving \$91,225,437 actually in circulation, an increase of \$15,181,062 in the year. The amount held in the Treasury cash decreased \$24,868,490 in the year.

The certificates actually in circulation on October 31, 1887, increased to \$99,684,773, and those held in the cash at the same time amounted to \$32,858,158.



The following table shows the issues and redemptions by denominations and the amounts outstanding at the beginning and close of the fiscal year :

| Denomination.                 | Outstand-<br>ing June<br>30, 1886. | Issued.                   |                      | Redeemed.                 |                      | Outstand-<br>ing June<br>30, 1887. |
|-------------------------------|------------------------------------|---------------------------|----------------------|---------------------------|----------------------|------------------------------------|
|                               |                                    | During<br>fiscal<br>year. | To June 30, 1887.    | During<br>fiscal<br>year. | To June 30, 1887.    |                                    |
| Twenty dollars .....          | \$11, 976, 890                     | .....                     | \$16, 880, 000. 00   | \$1, 104, 828             | \$6, 007, 938. 00    | \$10, 872, 062                     |
| Fifty dollars.....            | 9, 717, 955                        | .....                     | 13, 300, 000. 00     | 1, 492, 600               | 5, 074, 645. 00      | 8, 225, 355                        |
| One hundred dollars ..        | 9, 013, 400                        | .....                     | 32, 434, 300. 00     | 1, 056, 000               | 24, 476, 900. 00     | 7, 957, 400                        |
| Five hundred dollars..        | 13, 440, 000                       | .....                     | 50, 144, 000. 00     | 1, 409, 000               | 38, 113, 000. 00     | 12, 031, 000                       |
| One thousand dollars..        | 18, 496, 000                       | .....                     | 147, 881, 000. 00    | 1, 120, 000               | 130, 505, 000. 00    | 17, 376, 000                       |
| Five thousand dollars..       | 13, 820, 000                       | .....                     | 480, 385, 000. 00    | 625, 000                  | 467, 190, 000. 00    | 13, 195, 000                       |
| Ten thousand dollars..        | 54, 710, 000                       | .....                     | 399, 330, 000. 00    | 2, 880, 000               | 347, 500, 000. 00    | 51, 830, 000                       |
| Account Geneva<br>award ..... | .....                              | .....                     | 33, 000, 580. 46     | .....                     | 33, 000, 580. 46     | .....                              |
| Total .....                   | 131, 174, 245                      | .....                     | 1, 173, 354, 880. 46 | 9, 687, 428               | 1, 051, 868, 063. 46 | 121, 486, 817                      |

The amount of gold certificates issued and redeemed during each fiscal year from 1866 to 1887, the total amount issued and redeemed, and the amount outstanding at the close of each year, will be found in the following table :

| Period.                                              | Issued during<br>fiscal year. | Total issued.        | Redeemed dur-<br>ing fiscal year. | Total redeemed.      | Outstanding at<br>close of<br>fiscal year. |
|------------------------------------------------------|-------------------------------|----------------------|-----------------------------------|----------------------|--------------------------------------------|
| From November<br>13, 1865, to June<br>30, 1866 ..... | \$98, 493, 660. 00            | \$98, 493, 660. 00   | \$87, 545, 800. 00                | \$87, 545, 800. 00   | \$10, 947, 860. 00                         |
| Fiscal year 1867..                                   | 109, 121, 620. 00             | 207, 615, 280. 00    | 101, 295, 900. 00                 | 188, 841, 700. 00    | 18, 773, 580. 00                           |
| 1868..                                               | 77, 960, 400. 00              | 285, 575, 680. 00    | 79, 055, 340. 00                  | 267, 897, 040. 00    | 17, 678, 640. 00                           |
| 1869..                                               | 80, 663, 160. 00              | 366, 238, 840. 00    | 65, 255, 620. 00                  | 333, 152, 660. 00    | 33, 086, 180. 00                           |
| 1870..                                               | 76, 731, 060. 00              | 442, 969, 900. 00    | 75, 270, 120. 00                  | 408, 422, 780. 00    | 34, 547, 120. 00                           |
| 1871..                                               | 56, 577, 000. 00              | 499, 546, 900. 00    | 71, 237, 820. 00                  | 479, 660, 600. 00    | 19, 886, 300. 00                           |
| 1872..                                               | 63, 229, 500. 00              | 562, 776, 400. 00    | 51, 029, 500. 00                  | 530, 690, 100. 00    | 32, 086, 300. 00                           |
| 1873..                                               | 55, 570, 500. 00              | 618, 346, 900. 00    | 48, 196, 800. 00                  | 578, 886, 900. 00    | 39, 460, 000. 00                           |
| 1874..                                               | 81, 117, 780. 46              | 699, 464, 680. 46    | 97, 752, 680. 46                  | 676, 639, 580. 46    | 22, 825, 100. 00                           |
| 1875..                                               | 70, 250, 100. 00              | 769, 714, 780. 46    | 71, 278, 900. 00                  | 747, 918, 480. 46    | 21, 796, 300. 00                           |
| 1876..                                               | 90, 619, 100. 00              | 860, 333, 880. 46    | 83, 734, 000. 00                  | 831, 652, 480. 46    | 28, 681, 400. 00                           |
| 1877..                                               | 58, 141, 200. 00              | 918, 475, 080. 46    | 45, 250, 000. 00                  | 876, 902, 480. 46    | 41, 572, 600. 00                           |
| 1878..                                               | 50, 342, 400. 00              | 968, 817, 480. 46    | 47, 548, 000. 00                  | 924, 450, 480. 46    | 44, 367, 000. 00                           |
| 1879..                                               | 12, 317, 400. 00              | 981, 134, 880. 46    | 41, 270, 700. 00                  | 965, 721, 180. 46    | 15, 413, 700. 00                           |
| 1880..                                               | .....                         | 981, 134, 880. 46    | 7, 409, 100. 00                   | 973, 130, 280. 46    | 8, 004, 600. 00                            |
| 1881..                                               | .....                         | 981, 134, 880. 46    | 2, 221, 680. 00                   | 975, 351, 960. 46    | 5, 782, 920. 00                            |
| 1882..                                               | .....                         | 981, 134, 880. 46    | 745, 800. 00                      | 976, 097, 760. 46    | 5, 037, 120. 00                            |
| 1883..                                               | 86, 710, 000. 00              | 1, 067, 844, 880. 46 | 9, 368, 480. 00                   | 985, 466, 240. 46    | 82, 378, 640. 00                           |
| 1884..                                               | 41, 470, 000. 00              | 1, 109, 314, 880. 46 | 25, 455, 980. 00                  | 1, 010, 922, 220. 46 | 98, 392, 660. 00                           |
| 1885..                                               | 63, 000, 000. 00              | 1, 172, 314, 880. 46 | 21, 069, 520. 00                  | 1, 031, 991, 740. 46 | 140, 323, 140. 00                          |
| 1886..                                               | 1, 040, 000. 00               | 1, 173, 354, 880. 46 | 10, 188, 895. 00                  | 1, 042, 180, 635. 46 | 131, 174, 245. 00                          |
| 1887..                                               | .....                         | 1, 173, 354, 880. 46 | 9, 687, 428. 00                   | 1, 051, 868, 063. 46 | 121, 486, 817. 00                          |

## SILVER CERTIFICATES.

There was a large increase in silver certificates outstanding, the amount at the close of the fiscal year being \$145,543,150, as compared with \$115,977,675, June 30, 1886. The amount held in the Treasury cash at the close of the fiscal year was \$3,425,133; the amount held at the same time in 1886 was \$27,861,450; and the amount in actual circulation June 30, 1887, was \$142,118,017, against \$88,116,225 last year. The increase of \$54,001,792 in circulation was partly due to the demand for notes of small denominations caused by the discontinuance of the issue of \$1 and \$2 legal-tender notes. Under the requirements of the act of August 4, 1886, which directs the issue of silver certificates in denominations of \$1, \$2, and \$5, there were issued during the fiscal year



\$14,156,000 in ones, \$8,976,000 in twos, and \$7,760,000 in fives. Their issue has, to a considerable extent, satisfied the want for a small paper currency, and has therefore proved of great public convenience.

The Treasurer has been only partially able to meet the demand for these small certificates, for the reason that they have not been furnished to him. It is very desirable that a liberal supply should be printed and available for the regular demands on the office at certain seasons. It is the experience of the Department that paper money put into circulation freshly printed, as much of that lately issued has been, will not wear so well nor last so long as when seasoned by remaining a reasonable time in the vaults. It has been necessary to put the notes into circulation as rapidly as they could be prepared, and many complaints have been received in regard to their easy defacement, which is undoubtedly attributable to their being put into use fresh from the presses.

The issues and redemptions of these certificates by denominations during the last fiscal year are shown by the following table:

| Denomination.                   | Outstanding<br>June 30, 1886. | Issued.                |                      | Redeemed.              |                      | Outstanding<br>June 30, 1887. |
|---------------------------------|-------------------------------|------------------------|----------------------|------------------------|----------------------|-------------------------------|
|                                 |                               | During<br>fiscal year. | To June 30,<br>1887. | During<br>fiscal year. | To June 30,<br>1887. |                               |
| One dollar .....                |                               | \$14, 156, 000         | \$14, 156, 000       | \$176, 503. 90         | \$176, 503. 90       | \$13, 979, 496. 10            |
| Two dollars .....               |                               | 8, 976, 000            | 8, 976, 000          | 70, 003. 60            | 70, 003. 60          | 8, 905, 996. 40               |
| Five dollars .....              |                               | 7, 760, 000            | 7, 760, 000          | 31, 758. 50            | 31, 758. 50          | 7, 728, 241. 50               |
| Ten dollars .....               | \$50, 269, 387                | 10, 440, 000           | 92, 274, 000         | 6, 508, 517. 00        | 38, 073, 130. 00     | 54, 200, 870. 00              |
| Twenty dollars ..               | 44, 957, 628                  | 9, 520, 000            | 83, 506, 000         | 3, 848, 612. 00        | 32, 876, 984. 00     | 50, 629, 016. 00              |
| Fifty dollars .....             | 7, 384, 840                   | 1, 000, 000            | 12, 050, 000         | 3, 188, 740. 00        | 6, 853, 900. 00      | 5, 196, 100. 00               |
| One hundred dol-<br>lars .....  | 9, 610, 820                   |                        | 14, 140, 000         | 5, 897, 390. 00        | 10, 426, 570. 00     | 3, 713, 430. 00               |
| Five hundred dol-<br>lars ..... | 1, 835, 000                   |                        | 13, 650, 000         | 1, 166, 000. 00        | 12, 981, 000. 00     | 669, 000. 00                  |
| One thousand dol-<br>lars ..... | 1, 920, 000                   |                        | 23, 490, 000         | 1, 399, 000. 00        | 22, 969, 000. 00     | 521, 000. 00                  |
| Total .....                     | 115, 977, 675                 | 51, 852, 000           | 270, 002, 000        | 22, 286, 525. 00       | 124, 458, 850. 00    | 145, 543, 150. 00             |

The amount of silver certificates issued and redeemed during each fiscal year from 1878 to 1887, the total amount issued and redeemed, and the amount outstanding at the close of each year, are exhibited in the following statement:

| Fiscal year. | Issued dur-<br>ing fiscal<br>year. | Total issued. | Redeemed<br>during fiscal<br>year. | Total re-<br>deemed. | Outstanding<br>at close of<br>fiscal year. |
|--------------|------------------------------------|---------------|------------------------------------|----------------------|--------------------------------------------|
| 1878 .....   | \$1, 850, 410                      | \$1, 850, 410 |                                    |                      | \$1, 850, 410                              |
| 1879 .....   | 9, 149, 590                        | 11, 000, 000  | \$8, 460, 050                      | \$8, 460, 050        | 2, 539, 950                                |
| 1880 .....   | 10, 018, 000                       | 21, 018, 000  | 183, 680                           | 8, 643, 730          | 12, 374, 270                               |
| 1881 .....   | 40, 912, 000                       | 61, 930, 000  | 2, 119, 740                        | 10, 763, 470         | 51, 166, 530                               |
| 1882 .....   | 24, 300, 000                       | 86, 230, 000  | 9, 369, 820                        | 20, 133, 290         | 66, 096, 710                               |
| 1883 .....   | 35, 040, 000                       | 121, 270, 000 | 12, 519, 879                       | 32, 653, 169         | 88, 616, 831                               |
| 1884 .....   | 52, 280, 000                       | 173, 550, 000 | 20, 005, 140                       | 52, 658, 309         | 120, 891, 691                              |
| 1885 .....   | 40, 000, 000                       | 213, 550, 000 | 20, 990, 045                       | 73, 648, 354         | 139, 901, 646                              |
| 1886 .....   | 4, 600, 000                        | 218, 150, 000 | 28, 523, 971                       | 102, 172, 325        | 115, 977, 675                              |
| 1887 .....   | 51, 852, 000                       | 270, 002, 000 | 22, 286, 525                       | 124, 458, 850        | 145, 543, 150                              |

#### TRADE DOLLARS.

Under authority of the act of March 3, 1887, trade dollars amounting to \$7,689,036 have been received in exchange for standard dollars and fractional silver coin. The authority to exchange these coins under the above law expired, September 3, 1887, since which date but few applications for redemption have been received. It is believed that very few remain in the country which are not held as specimen pieces by collectors of coins.



There were presented at the Treasury and sub-treasuries quite a large number of pieces which were defaced, mutilated, or stamped, and therefore not exchangeable under the law. Holders of such coins were advised to present them at the mints, where they were purchased at their bullion value.

Of the total amount exchanged \$6,961,036 was held by the mints, October 31, 1887, as trade-dollar bullion, \$728,000 having been recoined into dimes.

The following statement shows the amount exchanged by the Treasury and by each of the sub-treasury offices :

| Office.                                   | Amount.     |
|-------------------------------------------|-------------|
| Treasurer United States, Washington ..... | \$52, 298   |
| Assistant treasurer United States:        |             |
| Baltimore .....                           | 446, 160    |
| Boston .....                              | 39, 096     |
| Chicago .....                             | 36, 080     |
| Cincinnati .....                          | 241, 150    |
| New Orleans .....                         | 1, 871      |
| New York .....                            | 3, 495, 533 |
| Philadelphia .....                        | 2, 595, 070 |
| San Francisco .....                       | 764, 263    |
| Saint Louis .....                         | 17, 515     |
| Total .....                               | 7, 689, 036 |

#### STANDARD SILVER DOLLARS.

The amount of standard silver dollars coined in the fiscal year was \$33,216,831, an increase of \$3,377,926 over 1886. The amount held in the Treasury June 30, 1887, was \$211,483,970, and the amount in circulation, \$55,456,147.

The amount held by the Treasury October 31, 1887, was \$214,175,532, and the amount in circulation, \$62,540,625. The present storage vault in this city was completed and turned over to the Treasurer in September, 1884. It now contains \$56,000,000 in standard silver dollars and \$25,000,000 in gold coin, and is entirely filled. The new vault in course of erection in the Treasury building is urgently needed to transfer the accumulations from overcrowded vaults in Treasury offices at other points.

The amount of silver dollars coined, on hand, distributed, and outstanding at the close of each fiscal year since the coinage was resumed, the percentage of the total coinage outstanding, and the percentage of the annual coinage distributed each year, will be found in the following table :

| Fiscal year. | Annual coinage. | Total coinage. | On hand at close of year. | Net distribution during year. | Outstanding at close of year. | Percentage of annual coinage distributed. | Percentage of total coinage outstanding. |
|--------------|-----------------|----------------|---------------------------|-------------------------------|-------------------------------|-------------------------------------------|------------------------------------------|
| 1878 .....   | \$8, 573, 500   | \$8, 573, 500  | \$7, 718, 357             | \$855, 143                    | \$855, 143                    | 9. 9                                      | 9. 9                                     |
| 1879 .....   | 27, 227, 500    | 35, 801, 000   | 28, 358, 589              | 6, 587, 268                   | 7, 442, 411                   | 24. 2                                     | 20. 8                                    |
| 1880 .....   | 27, 933, 750    | 63, 734, 750   | 45, 108, 296              | 11, 184, 043                  | 18, 626, 454                  | 40                                        | 29. 2                                    |
| 1881 .....   | 27, 637, 955    | 91, 372, 705   | 63, 249, 300              | 9, 496, 951                   | 28, 123, 405                  | 35. 8                                     | 30. 8                                    |
| 1882 .....   | 27, 772, 075    | 119, 144, 780  | 87, 524, 182              | 3, 497, 193                   | 31, 620, 598                  | 12. 6                                     | 26. 5                                    |
| 1883 .....   | 28, 111, 119    | 147, 255, 899  | 112, 362, 510             | 3, 272, 791                   | 34, 893, 389                  | 11. 6                                     | 23. 7                                    |
| 1884 .....   | 28, 099, 930    | 175, 355, 829  | 135, 810, 368             | 4, 652, 072                   | 39, 545, 461                  | 16. 5                                     | 22. 6                                    |
| 1885 .....   | 28, 528, 552    | 203, 884, 381  | 165, 535, 854             | —1, 196, 934                  | 38, 348, 527                  | .....                                     | 18. 8                                    |
| 1886 .....   | 29, 838, 905    | 233, 723, 286  | 181, 253, 566             | 14, 121, 192                  | 52, 469, 720                  | 47. 3                                     | 22. 4                                    |
| 1887 .....   | 33, 216, 831    | 266, 940, 117  | 211, 483, 970             | 2, 986, 427                   | 55, 456, 147                  | 8. 9                                      | 20. 7                                    |

The following table shows the amount of standard silver dollars and of fractional silver coin in each office of the Treasury on September 30, 1887, and on that date last year :



| Office.                                     | Standard silver dollars. |                 | Fractional silver coin. |                   |
|---------------------------------------------|--------------------------|-----------------|-------------------------|-------------------|
|                                             | Sept. 30, 1886.          | Sept. 30, 1887. | Sept. 30, 1886.         | Sept. 30, 1887.   |
| Treasurer United States, Washington .....   | \$51, 048, 674           | \$61, 380, 588  | \$2, 089, 907. 84       | \$1, 908, 536. 77 |
| Assistant treasurer United States:          |                          |                 |                         |                   |
| Baltimore .....                             | 3, 070, 791              | 3, 183, 910     | 403, 299. 25            | 323, 457. 75      |
| Boston .....                                | 251, 358                 | 1, 403, 893     | 822, 004. 10            | 739, 778. 30      |
| Chicago .....                               | 2, 139, 412              | 1, 342, 088     | 1, 571, 771. 00         | 1, 266, 648. 00   |
| Cincinnati .....                            | 50, 500                  | 219, 200        | 49, 740. 00             | 88, 200. 00       |
| New Orleans .....                           | 1, 272, 023              | 4, 293, 883     | 537, 023. 80            | 268, 457. 01      |
| New York .....                              | 26, 704, 000             | 31, 071, 645    | 9, 283, 490. 13         | 9, 802, 398. 82   |
| Philadelphia .....                          | 10, 436, 534             | 12, 660, 606    | 2, 894, 909. 13         | 2, 086, 493. 88   |
| San Francisco .....                         | 22, 941, 297             | 18, 056, 172    | 7, 350, 100. 59         | 7, 058, 992. 00   |
| Saint Louis .....                           | 10, 076, 192             | 9, 813, 393     | 1, 801, 418. 00         | 1, 318, 905. 00   |
| United States mint:                         |                          |                 |                         |                   |
| Denver .....                                |                          |                 | . 91                    |                   |
| Carson City .....                           |                          | 9, 320          |                         | 829. 63           |
| New Orleans .....                           | 4, 100, 368              | 8, 151, 925     | . 78                    | . 43              |
| Philadelphia .....                          | 30, 771, 052             | 37, 688, 291    | 18, 508. 27             | 8, 076. 01        |
| San Francisco .....                         | 18, 397, 167             | 23, 873, 626    | 4, 030. 87              | 45, 992. 69       |
| United States assay office:                 |                          |                 |                         |                   |
| Boisé City .....                            |                          |                 |                         |                   |
| Charlotte .....                             |                          |                 |                         |                   |
| Helena .....                                |                          |                 |                         |                   |
| New York .....                              | 4, 725                   | 2, 895          | 274. 20                 | 82. 60            |
| Saint Louis .....                           |                          |                 | 20. 50                  | 2. 00             |
| Denver .....                                |                          |                 |                         | . 20              |
| Total .....                                 | 181, 264, 093            | 213, 151, 435   | 26, 826, 499. 36        | 24, 916, 851. 09  |
| Add amount in transit between offices ..... | 531                      | 382             | 55, 000. 80             | 50, 000. 80       |
| Total .....                                 | 181, 264, 624            | 213, 151, 817   | 26, 881, 500. 16        | 24, 966, 851. 89  |
| Less amount due depositors .....            | 103, 463                 | 82, 560         | 34, 887. 40             | 37, 488. 35       |
| Amount held as assets .....                 | 181, 161, 161            | 213, 069, 257   | 26, 846, 612. 76        | 24, 929, 363. 54  |

## FRACTIONAL SILVER COIN.

The Treasury held on June 30, 1887, \$26,977,493.79 in fractional silver coin, a decrease of \$1,927,187.87 from the amount held at the same date in 1886. The amount was further reduced by October 31, 1887, to \$24,468,135.17. In the appendix will be found tables showing the shipments from Treasury offices and mints, and also the amount held in the Treasury at the end of each month from May, 1879.

The following table shows the denominations and amounts of fractional silver coin held in each office of the Treasury on September 30, 1887:

| Office.                             | Fifty cents.      | Twenty-five cents. | Twenty cents. | Ten cents.   | Five cents. | Three cents. | Unas-sorted. |
|-------------------------------------|-------------------|--------------------|---------------|--------------|-------------|--------------|--------------|
| Treasurer United States, Washington | \$1, 543, 395. 00 | \$349, 926. 50     | \$6. 80       | \$5, 389. 80 | \$102. 05   | \$37. 77     | \$9, 678. 85 |
| Assistant treasurer United States:  |                   |                    |               |              |             |              |              |
| Baltimore .....                     | 303, 000. 00      | 4, 000. 00         | 4. 00         | 13, 000. 00  | 83. 00      | 21. 00       | 3, 349. 75   |
| Boston .....                        | 582, 181. 50      | 141, 560. 00       | 100. 00       | 6, 576. 80   | 100. 00     |              | 9, 260. 00   |
| Chicago .....                       | 943, 000. 00      | 300, 000. 00       |               | 19, 000. 00  |             |              | 4, 648. 00   |
| Cincinnati .....                    | 35, 567. 00       | 45, 300. 00        | 69. 00        | 7, 090. 00   | 157. 00     | 17. 00       |              |
| New Orleans .....                   | 230, 018. 00      | 31, 815. 25        | 7. 40         | 6, 034. 70   | 10. 00      | 2. 16        | 569. 50      |
| New York .....                      | 7, 124, 660. 00   | 2, 636, 017. 00    |               | 31, 270. 00  |             |              | 10, 451. 82  |
| Philadelphia .....                  | 1, 237, 123. 00   | 821, 030. 00       | 3. 00         | 16, 895. 00  | 336. 00     |              | 11, 106. 88  |
| San Francisco .....                 | 6, 948, 119. 00   | 81, 338. 00        | 115. 00       | 28, 673. 00  | 742. 50     | 4. 50        |              |
| Saint Louis .....                   | 1, 202, 990. 00   | 104, 250. 00       | 28. 60        | 6, 090. 00   | 171. 00     | 1. 20        | 5, 374. 20   |
| United States mint:                 |                   |                    |               |              |             |              |              |
| Carson City .....                   | 446. 50           | 249. 50            |               | 133. 63      |             |              |              |
| New Orleans .....                   |                   |                    |               |              |             |              | . 43         |
| Philadelphia .....                  | 3, 922. 00        | 1, 940. 00         |               | 2, 214. 01   |             |              |              |
| San Francisco .....                 |                   | 1, 016. 75         |               | 44, 911. 98  |             |              | 63. 96       |
| United States assay office:         |                   |                    |               |              |             |              |              |
| New York .....                      | 12. 00            |                    |               | 70. 60       |             |              |              |
| Saint Louis .....                   |                   |                    |               |              |             |              | 2. 00        |
| Denver .....                        |                   |                    |               |              |             |              | . 20         |
| In transit between offices .....    |                   | 50, 000. 00        |               |              |             |              | . 80         |
| Total .....                         | 20, 154, 434. 00  | 4, 568, 443. 00    | 333. 80       | 187, 349. 52 | 1, 701. 55  | 83. 63       | 54, 506. 39  |



## MINOR COIN.

From June 30, 1886, to October 31, 1887, the minor coins held by the Treasury decreased from \$377,814 to \$51,400.61. The amount of one and five cent pieces on hand at the present time is not more than sufficient to supply the needs of the various offices in making payments over their counters.

The following table shows the denominations and amounts held by each office of the Treasury, September 30, 1887:

| Office.                                   | Five cents. | Three cents. | Two cents. | One cent. | Unassorted. | Total.     |
|-------------------------------------------|-------------|--------------|------------|-----------|-------------|------------|
| Treasurer United States, Washington ..... | \$605.00    | \$816.00     | -----      | \$86.00   | \$502.42    | \$2,009.42 |
| Assistant treasurer United States:        |             |              |            |           |             |            |
| Baltimore.....                            | 500.00      | 180.00       | \$30.00    | 504.64    | -----       | 1,214.64   |
| Boston.....                               | 1,181.05    | -----        | -----      | 3,022.82  | 250.00      | 4,453.87   |
| Chicago.....                              | 250.00      | -----        | -----      | 60.00     | .96         | 410.96     |
| Cincinnati.....                           | 346.00      | 93.00        | 20.00      | 50.00     | .72         | 509.72     |
| New Orleans.....                          | 1,509.65    | 3.75         | 3.54       | 852.41    | -----       | 2,369.35   |
| New York.....                             | 1,045.00    | 570.00       | -----      | 510.00    | 443.50      | 2,568.50   |
| Philadelphia.....                         | 221.00      | 129.00       | 90.00      | 147.00    | 14.37       | 601.37     |
| San Francisco .....                       | 1,115.00    | 1,260.00     | 150.00     | 161.49    | -----       | 2,686.49   |
| Saint Louis .....                         | 156.75      | 13.23        | 8.40       | 482.55    | -----       | 660.93     |
| United States mint:                       |             |              |            |           |             |            |
| Denver.....                               | -----       | -----        | -----      | -----     | .01         | .01        |
| Philadelphia.....                         | 63,448.00   | 8,415.35     | 3,219.00   | 6,900.25  | 5,670.00    | 87,652.60  |
| United States assay office:               |             |              |            |           |             |            |
| New York.....                             | -----       | -----        | -----      | -----     | 20.53       | 20.53      |
| Saint Louis.....                          | -----       | -----        | -----      | -----     | .07         | .07        |
| In transit between offices...             | 1,150.00    | 736.00       | 1,010.00   | 760.00    | 30.00       | 3,686.00   |
| Total .....                               | 71,627.45   | 12,216.33    | 4,530.94   | 13,537.16 | 6,932.58    | 108,844.46 |

## RECOINAGE OF UNCURRENT COINS.

Under the provisions of the acts of August 4, 1886, and December 22, 1886, there were transferred to the mint, during the fiscal year, \$757,630.41 in silver coins and \$16,513.59 in gold coins to be recoined, and \$336,284.64 in minor coins to be recoined or cleaned. The net loss on the gold and silver was \$15,063.96. The following is a statement of the denominations of the silver coins transferred:

| Denomination.                     | Amount.      |
|-----------------------------------|--------------|
| Fifty cents.....                  | \$445,727.00 |
| Twenty-five cents.....            | 36,592.25    |
| Twenty cents.....                 | 2,242.60     |
| Ten cents.....                    | 1,344.10     |
| Five cents.....                   | 13,278.25    |
| Three cents.....                  | 1,956.21     |
| Mixed.....                        | 248,198.00   |
| Total fractional silver coin..... | 749,338.41   |
| One dollar.....                   | 8,292.00     |
| Total.....                        | 757,630.41   |

## MUTILATED, STOLEN, AND COUNTERFEIT CURRENCY.

There was deducted from the face value of United States notes redeemed during the fiscal year, on account of mutilations, \$7,266; from fractional currency, \$63.23; from silver certificates, \$943; from gold certificates, \$32; a total of \$8,304.23. There were also returned \$245 in notes of national banks which had been stolen and put into circulation without the signatures of the bank officers.



In counting and assorting remittances of money received for redemption, the counters of this office detected \$4,496 in counterfeit United States notes, \$2,924 in counterfeit national-bank notes, and \$214 in fractional currency, which, in compliance with law, were branded and returned to the parties from whom they were received. The number of counterfeit United States notes detected was 312, and of national-bank notes 242. The following statement shows the denominations:

| Denomination.             | United States notes. | National-bank notes. |
|---------------------------|----------------------|----------------------|
| One dollar .....          | \$20                 | .....                |
| Two dollars .....         | 76                   | \$64                 |
| Five dollars .....        | 420                  | 590                  |
| Ten dollars .....         | 880                  | 560                  |
| Twenty dollars .....      | 1,000                | 460                  |
| Fifty dollars .....       | 1,100                | 50                   |
| One hundred dollars ..... | 1,000                | 1,200                |
|                           | 4,496                | 2,924                |

The following statement shows the number of counterfeit silver coins detected in the receipts of the several Treasury offices during the fiscal year:

| Description.           | Amount received. | Number of counterfeits. |
|------------------------|------------------|-------------------------|
| Standard dollars ..... | \$44,537,167     | 4,292                   |
| Half dollars .....     | 7,162,723        | 921                     |
| Quarter dollars .....  | 5,766,520        | 1,236                   |

#### FRACTIONAL CURRENCY.

The decrease in the amounts of fractional currency presented for redemption each year since 1877 is very marked. None has been issued since February 15, 1876. The total issue to that date was \$368,724,079.45. The amount outstanding at the close of the fiscal year, as appears by the Treasurer's books, was \$15,322,902.70. The amount estimated to have been lost or destroyed, as appears on the public debt statement, is \$8,375,934. It is manifest, from the evidence afforded by the yearly redemptions, that the loss or destruction of this currency is far greater than the estimate above referred to.

The following table gives the redemptions for each fiscal year since 1877:

| Fiscal year. | Amount.         | Fiscal year. | Amount.     |
|--------------|-----------------|--------------|-------------|
| 1877 .....   | \$14,043,458.05 | 1883 .....   | \$46,556.96 |
| 1878 .....   | 3,855,368.57    | 1884 .....   | 20,629.50   |
| 1879 .....   | 705,158.66      | 1885 .....   | 15,885.43   |
| 1880 .....   | 251,717.41      | 1886 .....   | 10,088.36   |
| 1881 .....   | 109,001.05      | 1887 .....   | 7,123.15    |
| 1882 .....   | 58,705.55       |              |             |

The total amount of each issue, the date when the issue began and when it was discontinued, the amount outstanding June 30, 1887, and



the percentage of the amount issued outstanding, are shown in the following statement:

| Date when issue began.  | Date when issue ceased. | Duration of issue.      | Total issued.      | Outstanding June 30, 1887. | Percentage outstanding. |
|-------------------------|-------------------------|-------------------------|--------------------|----------------------------|-------------------------|
| August 21, 1862 .....   | May 27, 1863            | 9 mos., 6 days          | \$20, 215, 635. 00 | \$4, 281, 024. 13          | 21. 18                  |
| October 10, 1863 .....  | Feb. 23, 1867           | 3 yrs., 4 mos., 13 days | 23, 164, 483. 65   | 3, 106, 080. 56            | 13. 41                  |
| December 5, 1864 .....  | Apr. 16, 1869           | 4 yrs., 4 mos., 11 days | 86, 115, 028. 80   | 2, 982, 497. 03            | 3. 46                   |
| July 14, 1869 .....     | Feb. 16, 1875           | 5 yrs., 7 mos., 2 days  | 176, 567, 032. 00  | 3, 686, 961. 07            | 2. 09                   |
| February 26, 1874 ..... | Feb. 15, 1876           | 1 yr., 11 mos., 19 days | 62, 661, 900. 00   | 1, 266, 339. 91            | 2. 02                   |
| Total .....             |                         |                         | 368, 724, 079. 45  | 15, 322, 902. 70           | 4. 16                   |

The following table is given in order that comparison may be made of the percentage of fractional currency outstanding with the percentage of United States and national-bank notes of the early issues still outstanding:

| Description.                | Date when issue began. | Date when issue ceased. | Total issued.    | Outstanding June 30, 1887. | Percentage outstanding. |
|-----------------------------|------------------------|-------------------------|------------------|----------------------------|-------------------------|
| <i>United States notes.</i> |                        |                         |                  |                            |                         |
| ALL DENOMINATIONS.          |                        |                         |                  |                            |                         |
| New issue.....              | Apr. 2, 1862           | Apr. 19, 1869           | \$669, 321, 676  | \$8, 849, 594. 20          | 1. 32                   |
| Issue of 1869.....          | Oct. 9, 1869           | July 25, 1874           | 493, 828, 132    | 18, 416, 546. 40           | 3. 73                   |
| Issue of 1874.....          | July 13, 1874          | Sept. 13, 1875          | 87, 968, 000     | 4, 610, 574. 20            | 5. 24                   |
| Issue of 1875.....          | July 20, 1875          | June 20, 1879           | 190, 688, 000    | 14, 660, 519. 80           | 7. 69                   |
|                             |                        |                         | 1, 441, 805, 808 | 46, 537, 234. 60           | 3. 23                   |
| ONES.                       |                        |                         |                  |                            |                         |
| New issue.....              | Apr. 2, 1862           | Apr. 19, 1869           | 28, 351, 348     | 783, 604. 35               | 2. 76                   |
| Issue of 1869.....          | Oct. 9, 1869           | July 25, 1874           | 42, 456, 812     | 422, 822. 75               | 1. 00                   |
| Issue of 1874.....          | July 13, 1874          | Sept. 13, 1875          | 18, 988, 000     | 158, 126. 60               | 0. 83                   |
| Issue of 1875.....          | July 20, 1875          | June 20, 1879           | 26, 212, 000     | 294, 124. 20               | 1. 12                   |
|                             |                        |                         | 116, 008, 160    | 1, 658, 677. 90            | 1. 43                   |
| TWOES.                      |                        |                         |                  |                            |                         |
| New issue.....              | Apr. 2, 1862           | Apr. 19, 1869           | 34, 071, 128     | 600, 388. 60               | 1. 76                   |
| Issue of 1869.....          | Oct. 9, 1869           | July 25, 1874           | 50, 511, 920     | 410, 576. 40               | 0. 81                   |
| Issue of 1874.....          | July 13, 1874          | Sept. 13, 1875          | 16, 520, 000     | 122, 922. 60               | 0. 74                   |
| Issue of 1875.....          | July 20, 1875          | June 20, 1879           | 23, 036, 000     | 290, 004. 60               | 1. 26                   |
|                             |                        |                         | 124, 139, 048    | 1, 423, 892. 20            | 1. 15                   |
| <i>National-bank notes.</i> |                        |                         |                  |                            |                         |
| Ones .....                  | Apr. 1, 1865           | Jan. 1, 1879            | 23, 167, 677     | 395, 856. 00               | 1. 71                   |
| Twos.....                   | Apr. 1, 1865           | Jan. 1, 1879            | 15, 495, 038     | 205, 062. 00               | 1. 32                   |

## DISBURSING OFFICERS.

A large proportion of the money annually appropriated by Congress for the various expenditures of the Government is disbursed by officers and agents acting under the instructions of the heads of the Executive Departments, by whom such expenditures are by law required to be made, and upon whose requisitions money is advanced from the amounts appropriated and placed to the credit of the disbursing officers in the sub-treasuries or depositary banks most convenient to the place of payment.

The magnitude and the importance of this branch of the public service, involving the care and custody of millions of dollars and the payment of vast numbers of checks and drafts, impose responsibilities and



risks which can hardly be overestimated. During the past fiscal year over \$450,000,000 was advanced to disbursing officers by the Treasurer of the United States upon the warrant of the Secretary of the Treasury. There remained unexpended, and to the credit of such officers, in the Treasury, the various sub-treasuries, and depository banks, at the close of business, June 30, 1887, upwards of \$22,000,000.

The number of open accounts on the books of such offices and banks was 11,000, statements of balances of which are rendered to the Treasurer weekly and monthly. The disbursing officers are also required to render a statement of account for corresponding periods, and it is the duty of this office to compare the two statements, forwarding the officer's account, with proper information in regard to the examination and comparison, to the head of the Department under which he is serving. The number of statements of disbursing officers received, examined, indorsed, and returned during the fiscal year was 70,016.

#### POSTAL REVENUES.

It will be seen by an examination of the statement of receipts and expenditures of the Government on the first page of this report that the moneys received and disbursed on account of the Post-Office Department are not included therein. The total amount of such receipts and expenditures exceeds \$50,000,000, the greater portion of which is received and disbursed by postmasters without going into the Treasury at all; the amount, however, is carried into and out of the Treasurer's accounts with the Post-Office Department by postal warrants, issued at the close of each quarter for the total amounts involved. The expediency and the desirability of requiring all moneys received by the Post-Office Department to be deposited in the Treasury, and all payments to be made by warrants of the Secretary of the Treasury, issued upon the requisition of the Postmaster-General, have been frequently urged in the annual reports emanating from this office, and it is the opinion of the present Treasurer that the system applied to all other moneys received and paid out by Government officials should apply also to the Post-Office funds.

#### SPEAKER'S CERTIFICATES.

The money disbursed by this office during the last fiscal year in payment of Speaker's certificates for salary and mileage of Members and Delegates of the House of Representatives amounted to \$1,766,543.40. The Treasurer desires to renew the recommendation made in former annual reports, that the duty of making these payments be devolved upon some regularly qualified disbursing officer.



## CLEARING-HOUSE TRANSACTIONS.

The usual tables showing the transactions of the sub-treasury at New York with the clearing-house in that city are here presented:

| Period.               | Checks sent to clearing-house. | Checks received from clearing-house. | Balances due assistant treasurer. | Balances due clearing-house. |
|-----------------------|--------------------------------|--------------------------------------|-----------------------------------|------------------------------|
| Fiscal year 1884..... | \$116,666,000.26               | \$295,541,948.32                     | \$1,331,880.02                    | \$180,207,828.08             |
| Fiscal year 1885..... | 109,420,072.25                 | 278,830,720.11                       | 694,284.08                        | 170,104,931.94               |
| Fiscal year 1886..... | 125,782,520.53                 | 276,855,487.30*                      | 1,643,279.86                      | 152,716,246.63               |
| 1886.                 |                                |                                      |                                   |                              |
| July.....             | 9,870,226.58                   | 28,722,219.31                        |                                   | 18,851,992.73                |
| August.....           | 10,728,210.72                  | 20,666,782.11                        |                                   | 9,938,571.39                 |
| September.....        | 11,033,624.36                  | 40,289,060.00                        |                                   | 29,255,435.64                |
| October.....          | 10,562,348.44                  | 38,427,715.67                        |                                   | 27,865,367.23                |
| November.....         | 10,570,163.76                  | 32,355,120.89                        |                                   | 21,784,957.13                |
| December.....         | 11,156,037.39                  | 41,531,713.83                        |                                   | 30,375,676.44                |
| 1887.                 |                                |                                      |                                   |                              |
| January.....          | 8,548,894.43                   | 27,908,891.95                        |                                   | 19,359,997.52                |
| February.....         | 8,873,688.51                   | 21,644,094.52                        | 178,360.02                        | 12,948,766.03                |
| March.....            | 9,282,306.75                   | 27,862,358.57                        |                                   | 18,580,051.82                |
| April.....            | 7,880,116.57                   | 25,977,634.75                        |                                   | 18,097,518.18                |
| May.....              | 9,039,955.26                   | 20,258,688.61                        |                                   | 11,218,733.35                |
| June.....             | 9,126,355.84                   | 27,826,621.43                        | 3,019.55                          | 18,703,315.14                |
| Fiscal year 1887..... | 116,671,928.61                 | 353,470,901.64                       | 181,409.57                        | 236,980,382.60               |
| July.....             | 8,015,851.62                   | 27,212,414.30                        |                                   | 19,196,562.68                |
| August.....           | 9,248,858.76                   | 26,433,997.75                        |                                   | 17,185,138.99                |
| September.....        | 9,167,233.41                   | 42,348,851.15                        |                                   | 33,181,617.74                |

## RECEIPTS FROM CUSTOMS AT NEW YORK.

The kinds of money received in payment of duties on imports at the port of New York for the past four fiscal years and for the first three months in this year are shown in the following table:

| Period.               | United States notes. | Per ct. | Gold coin.  | Per ct. | Gold certificates. | Per ct. | Silver certificates. | Per ct. | Silver coin. | Per ct. | Total duties on imports, port of New York. |
|-----------------------|----------------------|---------|-------------|---------|--------------------|---------|----------------------|---------|--------------|---------|--------------------------------------------|
| Fiscal year 1884..... | \$11,791,000         | 8.8     | \$3,556,000 | 2.7     | \$88,750,000       | 66.4    | \$29,482,000         | 22.0    | \$134,000    | 0.1     | \$133,713,000                              |
| Fiscal year 1885..... | 36,161,000           | 29.9    | 1,544,000   | 1.2     | 42,779,000         | 34.1    | 44,660,000           | 35.6    | 158,000      | 0.1     | 125,302,000                                |
| Fiscal year 1886..... | 59,549,000           | 44.9    | 941,000     | 0.7     | 54,343,000         | 41.0    | 17,404,000           | 13.1    | 390,500      | 0.3     | 132,627,500                                |
| 1886.                 |                      |         |             |         |                    |         |                      |         |              |         |                                            |
| July.....             | 10,686,000           | 84.8    | 92,500      | 0.7     | 369,000            | 2.9     | 1,418,000            | 11.3    | 40,500       | 0.3     | 12,606,000                                 |
| August.....           | 10,906,000           | 73.5    | 98,000      | 0.7     | 2,456,000          | 16.5    | 1,314,000            | 8.9     | 60,000       | 0.4     | 14,834,000                                 |
| September.....        | 2,915,000            | 22.5    | 74,500      | 0.6     | 8,716,000          | 67.3    | 1,202,000            | 9.3     | 36,500       | 0.3     | 12,944,000                                 |
| October.....          | 1,876,000            | 16.2    | 83,500      | 0.7     | 8,192,000          | 70.8    | 1,393,000            | 12.0    | 38,500       | 0.3     | 11,583,000                                 |
| November.....         | 1,743,000            | 17.1    | 115,500     | 1.1     | 7,049,000          | 69.3    | 1,239,000            | 12.2    | 28,500       | 0.3     | 10,175,000                                 |
| December.....         | 1,723,000            | 16.3    | 123,500     | 1.2     | 7,036,000          | 66.7    | 1,632,000            | 15.5    | 31,500       | 0.2     | 10,546,000                                 |
| 1887.                 |                      |         |             |         |                    |         |                      |         |              |         |                                            |
| January.....          | 1,739,000            | 14.7    | 109,500     | 0.9     | 8,004,000          | 67.8    | 1,909,000            | 16.2    | 46,500       | 0.4     | 11,808,000                                 |
| February.....         | 1,984,500            | 15.1    | 49,500      | 0.4     | 9,723,000          | 74.2    | 1,323,000            | 10.1    | 32,000       | 0.2     | 13,112,000                                 |
| March.....            | 1,848,000            | 13.0    | 118,250     | 0.8     | 10,593,000         | 74.5    | 1,617,000            | 11.4    | 35,750       | 0.3     | 14,212,000                                 |
| April.....            | 1,566,000            | 13.6    | 126,500     | 1.1     | 8,270,000          | 71.6    | 1,554,000            | 13.4    | 39,500       | 0.3     | 11,556,000                                 |
| May.....              | 1,322,000            | 12.1    | 110,500     | 1.0     | 7,889,000          | 72.4    | 1,537,000            | 14.1    | 41,500       | 0.4     | 10,900,000                                 |
| June.....             | 1,631,000            | 13.8    | 155,000     | 1.3     | 8,590,000          | 72.6    | 1,426,000            | 12.0    | 38,000       | 0.3     | 11,840,000                                 |
| Fiscal year 1887..... | 39,939,500           | 27.3    | 1,256,750   | 0.9     | 86,887,000         | 59.5    | 17,561,000           | 12.0    | 468,750      | 0.3     | 146,116,000                                |
| July.....             | 1,471,000            | 11.6    | 177,000     | 1.4     | 9,689,000          | 76.2    | 1,330,000            | 10.4    | 47,000       | 0.4     | 12,714,000                                 |
| August.....           | 1,598,000            | 10.3    | 126,000     | 0.8     | 12,475,000         | 79.9    | 1,377,000            | 8.8     | 36,000       | 0.2     | 15,612,000                                 |
| September.....        | 1,444,000            | 10.4    | 144,500     | 1.1     | 11,051,000         | 79.9    | 1,160,000            | 8.4     | 33,500       | 0.2     | 13,833,000                                 |



The following table shows the amount of silver certificates in actual circulation on the dates mentioned therein, and also the percentage of each kind of money received from customs at New York:

| Date.             | Silver certificates.            |                        | Percentage of each kind of money received from customs at New York. |                    |                      |           |                      |           |
|-------------------|---------------------------------|------------------------|---------------------------------------------------------------------|--------------------|----------------------|-----------|----------------------|-----------|
|                   | *Outstanding at close of month. | Increase during month. | United States notes.                                                | Gold certificates. | Total gold receipts. | Increase. | Silver certificates. | Increase. |
| 1886.             |                                 |                        |                                                                     |                    |                      |           |                      |           |
| April 30 .....    | \$90, 733, 141                  | .....                  | 66. 2                                                               | 20. 2              | 86. 4                | .....     | 12. 3                | .....     |
| May 23 .....      | 89, 184, 129                    | †\$1, 549, 012         | 71. 4                                                               | 12. 2              | 83. 6                | †2. 8     | 15. 3                | 3. 0      |
| June 30 .....     | 88, 116, 225                    | †1, 067, 904           | 81. 7                                                               | 4. 8               | 86. 5                | 2. 9      | 12. 6                | †2. 7     |
| July 31 .....     | 87, 564, 044                    | †552, 181              | 84. 8                                                               | 2. 9               | 87. 7                | 1. 2      | 11. 3                | †1. 3     |
| August 31 .....   | 89, 021, 760                    | 1, 457, 716            | 73. 5                                                               | 16. 5              | 90. 0                | 2. 3      | 8. 9                 | †2. 4     |
| September 30 ..   | 95, 387, 112                    | 6, 365, 352            | 22. 5                                                               | 67. 3              | 89. 8                | †0. 2     | 9. 3                 | 0. 4      |
| October 30 .....  | 100, 306, 800                   | 4, 919, 688            | 16. 2                                                               | 70. 8              | 87. 0                | †2. 8     | 12. 0                | 2. 7      |
| November 30 ..... | 105, 519, 817                   | 5, 213, 017            | 17. 1                                                               | 69. 3              | 86. 4                | †0. 6     | 12. 2                | 0. 2      |
| December 31 ..... | 117, 246, 670                   | 11, 726, 853           | 16. 3                                                               | 66. 7              | 83. 0                | †3. 4     | 15. 5                | 3. 3      |
| 1887.             |                                 |                        |                                                                     |                    |                      |           |                      |           |
| January 31. ....  | 118, 315, 714                   | 1, 069, 044            | 14. 7                                                               | 67. 8              | 82. 5                | †0. 5     | 16. 2                | 0. 7      |
| February 28. .... | 121, 130, 755                   | 2, 815, 041            | 15. 1                                                               | 74. 2              | 89. 3                | 6. 8      | 10. 1                | †6. 1     |
| March 31 .....    | 131, 930, 489                   | 10, 799, 734           | 13. 0                                                               | 74. 5              | 87. 5                | †1. 8     | 11. 4                | 1. 3      |
| April 30 .....    | 137, 740, 430                   | 5, 809, 941            | 13. 6                                                               | 71. 6              | 85. 2                | †2. 3     | 13. 4                | 2. 0      |
| May 31 .....      | 139, 143, 328                   | 1, 402, 898            | 12. 1                                                               | 72. 4              | 84. 5                | †0. 7     | 14. 1                | 0. 7      |
| June 30 .....     | 142, 118, 017                   | 2, 974, 689            | 13. 8                                                               | 72. 6              | 86. 4                | 1. 9      | 12. 0                | †2. 1     |
| July 30 .....     | 144, 166, 141                   | 2, 048, 124            | 11. 6                                                               | 76. 2              | 87. 8                | 1. 4      | 10. 4                | †1. 6     |
| August 31 .....   | 147, 876, 385                   | 3, 710, 244            | 10. 3                                                               | 79. 9              | 90. 2                | 2. 4      | 8. 8                 | †1. 6     |
| September 30 ..   | 154, 354, 826                   | 6, 478, 441            | 10. 4                                                               | 79. 9              | 90. 3                | 0. 1      | 8. 4                 | †0. 4     |

\* From latest returns received.

† Decrease.

#### DEPOSITARY BANKS.

At the close of the fiscal year there were 200 national banks which were authorized by the Secretary of the Treasury to receive deposits of public funds, in accordance with existing law. The balance of such funds remaining to the credit of the Treasurer of the United States was \$19,190,076.79, and the amount held for the credit of United States disbursing officers was \$4,162,363.80, making at the close of the year a total of \$23,531,639.29. The par value of the United States bonds held by the Treasurer to secure the safe keeping and prompt payment of money held was \$26,485,500, and their market value \$31,820,538.

On October 31 the number of depositary banks had increased to 220; the balance of public funds held for the credit of the Treasurer of the United States was then \$27,011,436.28, and the amount to the credit of disbursing officers \$4,756,041.95, making a total of \$31,767,478.23. The par value of United States bonds held to secure such deposits was \$33,924,500, and the market value on the same day \$41,048,326. The following table contains the details:

| Class of bonds.                        | Per cent. | June 30, 1887. |               | October 31, 1887. |               |
|----------------------------------------|-----------|----------------|---------------|-------------------|---------------|
|                                        |           | Face value.    | Market value. | Face value.       | Market value. |
| Bonds issued to Pacific railroads..... | 6         | \$175, 000     | \$227, 500    | \$425, 000        | \$537, 625    |
| Funded loan of 1891 .....              | 4½        | 9, 434, 000    | 10, 318, 437  | 10, 015, 500      | 10, 891, 856  |
| Funded loan of 1907 .....              | 4         | 15, 568, 500   | 19, 966, 601  | 22, 934, 000      | 29, 068, 845  |
| Funded loan of July 12, 1882 .....     | 3         | 1, 308, 000    | 1, 308, 000   | 550, 000          | 550, 000      |
| Total.....                             | .....     | 26, 485, 500   | 31, 820, 538  | 33, 924, 500      | 41, 048, 326  |



The public funds received during the year by national-bank depositaries amounted to \$128,482,769.20, and the total of such moneys intrusted to the banks since the commencement of the national-banking system amounts to \$4,458,928,344.05. The only losses suffered by the Government on this account, since the present system was adopted, occurred over twenty years ago. Under the present method of Treasury supervision it is hardly possible for any losses to occur.

The early losses to the Government were caused by the failure of two banks, one in 1863 and one in 1864. These losses have been more than counterbalanced by the benefit derived from the increased conveniences for collecting and disbursing the revenues of the Government, without incurring any expense for transportation to the Treasury and sub-treasuries, and also relieving the Government, in many instances, of the risk and expense of the transportation of funds to places where money was needed for the payment of its creditors.

The receipts and disbursements of public funds by bank depositaries during the fiscal years since 1864 will be found in the following table:

| Fiscal year. | Receipts.        | Funds transferred to depositary banks. | Funds transferred to Treasury by depositary banks. | Drafts drawn on depositary banks. | Balance at close of the year. |
|--------------|------------------|----------------------------------------|----------------------------------------------------|-----------------------------------|-------------------------------|
| 1864 .....   | \$153,395,108.71 | \$816,000.00                           | \$85,507,674.08                                    | \$28,726,695.88                   | \$39,976,738.75               |
| 1865 .....   | 987,564,639.14   | 8,110,294.70                           | 583,697,912.72                                     | 415,887,767.81                    | 36,065,992.06                 |
| 1866 .....   | 497,566,676.42   | 13,523,972.62                          | 363,085,565.65                                     | 149,772,756.11                    | 31,298,319.34                 |
| 1867 .....   | 351,737,083.83   | 8,405,903.63                           | 331,039,872.57                                     | 37,218,612.76                     | 26,182,821.47                 |
| 1868 .....   | 225,244,144.75   | 9,404,392.00                           | 215,311,460.69                                     | 22,218,187.92                     | 23,301,709.61                 |
| 1869 .....   | 105,160,573.67   | 10,052,199.44                          | 114,748,877.24                                     | 14,890,463.75                     | 8,875,141.73                  |
| 1870 .....   | 120,084,041.79   | 2,466,521.06                           | 111,123,926.18                                     | 11,818,228.61                     | 8,483,549.79                  |
| 1871 .....   | 99,299,840.85    | 2,633,129.45                           | 89,428,544.04                                      | 13,790,961.01                     | 7,197,015.04                  |
| 1872 .....   | 106,104,855.16   | 3,050,444.05                           | 94,938,603.76                                      | 13,635,837.49                     | 7,777,873.00                  |
| 1873 .....   | 169,602,743.98   | 9,004,842.49                           | 108,089,786.76                                     | 16,110,519.07                     | 62,185,153.64                 |
| 1874 .....   | 91,108,846.70    | 2,729,958.81                           | 134,869,112.57                                     | 13,364,554.52                     | 7,790,292.06                  |
| 1875 .....   | 98,228,249.53    | 1,737,445.66                           | 82,184,304.05                                      | 13,657,678.25                     | 11,914,004.89                 |
| 1876 .....   | 97,402,227.57    | 2,445,451.49                           | 89,981,146.99                                      | 13,909,616.83                     | 7,870,920.13                  |
| 1877 .....   | 106,470,261.22   | 2,353,196.29                           | 94,276,400.35                                      | 14,862,200.88                     | 7,555,776.41                  |
| 1878 .....   | 99,781,053.48    | 2,385,920.38                           | 90,177,963.35                                      | 12,606,870.60                     | 6,937,916.32                  |
| 1879 .....   | 109,397,525.67   | 6,890,489.06                           | 100,498,469.29                                     | 15,544,058.34                     | 7,183,403.42                  |
| 1880 .....   | 119,493,171.94   | 6,489,634.17                           | 109,641,232.64                                     | 15,525,023.03                     | 7,999,953.86                  |
| 1881 .....   | 131,820,002.20   | 5,646,092.46                           | 118,143,724.91                                     | 18,388,772.82                     | 8,933,550.79                  |
| 1882 .....   | 143,261,541.41   | 5,256,574.29                           | 129,131,305.07                                     | 18,709,928.56                     | 9,610,432.86                  |
| 1883 .....   | 145,974,256.86   | 5,292,840.22                           | 132,075,358.80                                     | 18,771,472.81                     | 10,030,698.33                 |
| 1884 .....   | 129,100,449.35   | 5,501,161.18                           | 116,227,722.17                                     | 17,688,442.52                     | 10,710,144.17                 |
| 1885 .....   | 119,056,058.91   | 4,798,782.35                           | 105,952,609.09                                     | 17,633,235.03                     | 10,985,141.34                 |
| 1886 .....   | 123,592,221.68   | 8,786,546.55                           | 112,862,815.24                                     | 16,464,462.15                     | 14,036,632.18                 |
| 1887 .....   | 128,482,769.20   | 11,476,372.92                          | 118,372,954.27                                     | 16,432,743.24                     | 19,190,076.79                 |
| Total ..     | 4,458,928,344.05 | 139,258,165.21                         | 3,631,367,342.48                                   | 947,629,089.99                    | .....                         |

#### PACIFIC RAILROAD SINKING FUNDS.

United States bonds and first-mortgage railroad bonds were held in this office for account of the Pacific Railroad sinking funds (20 Statutes, 56), at the close of the fiscal year, as follows:

| Class of bonds.                                                                          | For Union Pacific Railroad Company. | For Central Pacific Railroad Company. |
|------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------|
| United States bonds issued to Pacific railroads, 6 per cents .....                       | \$1,043,000                         | \$2,548,000                           |
| United States funded loan of 1907, 4 per cents .....                                     | 4,478,650                           | .....                                 |
| Union and Central Pacific Railroad Company, first-mortgage thirty-year 6 per cents ..... | 360,000                             | 42,000                                |
| Total .....                                                                              | 5,881,650                           | 2,590,000                             |



During the year all the 3 per cent. bonds held for the sinking funds, amounting to \$651,350, were withdrawn and paid by the Government, and the proceeds placed to the credit of the respective funds.

Four per cent. bonds held for the Central Pacific Railroad Company, amounting to \$199,100, were withdrawn and sold, and the proceeds invested in Union and Central Pacific Railroad first-mortgage bonds, some of which were purchased after the close of the fiscal year, and consequently do not appear in the above table. United States 6 per cent. bonds, amounting to \$2,104,000, were added to the fund.

United States 6 per cent. bonds, amounting to \$682,000, and Union and Central Pacific Railroad first-mortgage bonds, amounting to \$360,000, were added to the sinking fund of the Union Pacific Railroad Company.

The first-mortgage bonds of the above companies were purchased for the sinking funds under authority of the act of March 3, 1887. They were bought in the open market at the best rates obtainable by the assistant treasurer in New York, and the wisdom of the investment is shown by the fact that the interest yielded to the funds therefrom averaged 4.15 per cent., while United States bonds purchased prior to the passage of the act yielded under 3 per cent. and nearer 2½ per cent.

The bonds and cash to the credit of the respective funds June 30, 1887, were as follows:

| Road.                | Bonds.        | Cash.         | Total.            |
|----------------------|---------------|---------------|-------------------|
| Union Pacific .....  | \$5, 881, 650 | \$77, 057. 10 | \$5, 958, 707. 10 |
| Central Pacific..... | 2, 590, 000   | 98, 545. 13   | 2, 688, 545. 13   |

#### INDIAN TRUST FUNDS.

During the fiscal year the Indian trust funds held by the Treasurer of the United States as custodian for the Secretary of the Interior, trustee, were decreased in amount by the payment at maturity of \$2,000 for bonds of the State of Indiana, issued to the Wabash and Erie Canal Company. The total amount of the bonds now held by the Treasurer belonging to the fund is \$1,798,016.83½. A description of them will be found in the following table:

| Class of bonds.                               | Registered.      | Coupon.    | Total.           |
|-----------------------------------------------|------------------|------------|------------------|
| <i>State and canal bonds.</i>                 |                  |            |                  |
| Arkansas—Funded debt .....                    |                  | \$168, 000 | \$168, 000. 00   |
| Florida—State stocks .....                    |                  | 132, 000   | 132, 000. 00     |
| Louisiana—State stocks.....                   |                  | 37, 000    | 37, 000. 00      |
| Maryland—State stocks.....                    | \$8, 350. 17     |            | 8, 350. 17       |
| North Carolina—State stocks .....             |                  | 192, 000   | 192, 000. 00     |
| South Carolina—State stocks.....              |                  | 125, 000   | 125, 000. 00     |
| Tennessee—State stocks .....                  | 191, 666. 66½    | 123, 000   | 314, 666. 66½    |
| Virginia—State stocks .....                   | 540, 000. 00     |            | 540, 000. 00     |
| Virginia—Chesapeake and Ohio Canal bonds..... |                  | 1, 000     | 1, 000. 00       |
| <i>United States bonds.</i>                   |                  |            |                  |
| Bonds issued to Pacific railroads.....        | 280, 000. 00     |            | 280, 000. 00     |
| Total.....                                    | 1, 020, 016. 83½ | 778, 000   | 1, 798, 016. 83½ |

Many years' interest upon the State bonds, with the exception of those of Maryland and a portion of those of North Carolina, remains in default, amounting to a very large sum of money.



It will be seen by reference to the opinion of the honorable Secretary of the Interior, printed in the Treasurer's report for 1886, that proceedings for the collection of the defaulted principal and interest cannot be commenced until appropriate legislation shall have been enacted by Congress.

Any moneys due by the Government to the States in default are retained from time to time, as such moneys accrue, under section 3481, Revised Statutes, and are credited to the States as an offset to the amounts due.

Of the North Carolina bonds, \$16,000 became due January 1, 1887, and demand was made on the State authorities for payment. Reply was received that there was no provision for the payment of the bonds, but that they would be received in exchange for new stock under the terms of an act of the general assembly of the State, which reply, with accompanying papers, was referred to the Secretary of the Interior.

The interest on \$147,000 of the North Carolina State bonds, which are secured by lien on the North Carolina Railroad, is paid at irregular intervals by the receiver of the road. The last payment was made January 25, 1887, covering interest due to January 1, 1881, on \$26,000, and interest due to October 1, 1880, on \$121,000 of the bonds. Interest on the Maryland stock is paid quarterly as it becomes due.

By reference to the report of the Treasurer for the fiscal year ending June 30, 1883, it will be seen that in an action before the United States circuit court at Nashville, Tenn., to obtain payment of detached coupons from bonds of the Nashville and Chattanooga Railroad Company, amounting to \$153,510, verdict was rendered, by order of the court, against the United States, April 25, 1883, on the ground that the statute of limitations of the State of Tennessee barred the action. The case was taken by the United States district attorney on a writ of error to the Supreme Court of the United States, where the verdict was reversed. In December, 1886, a compromise was effected between this Department and the Nashville and Chattanooga Railroad Company, by which the face value of the coupons was to be paid in full, in six payments, beginning January 1, 1887. The agreement was carried out as arranged and the payments were made. The amount so paid went into the general account of moneys received by the Government as a miscellaneous receipt, the United States having paid to the Indian trust fund the full amount of the interest when it became due, as provided for by annual appropriations for that purpose.

#### MISCELLANEOUS TRUSTS.

The following amounts in United States bonds are held for the trusts named :

|                                                          |            |
|----------------------------------------------------------|------------|
| American Printing House for the Blind, 4 per cents ..... | \$250, 000 |
| Pennsylvania Company, 4½ per cents .....                 | 200, 000   |
| Manhattan Savings Institution, 4 per cents .....         | 75, 000    |
| Alaska Commercial Company, 4 per cents .....             | 55, 000    |

The bonds held for the blind are in the name of the Secretary of the Treasury, trustee, interest to the Treasurer of the United States for credit of the appropriation to promote the education of the blind, act of March 3, 1879.

The Pennsylvania Company bonds are for the security of merchandise in transit.

The bonds of the Manhattan Savings Institution are held as indemnity for certain stolen bonds; and the bonds for the Alaska Commer-



cial Company are for security in a contract between that company and the Government.

The following described bonds are held in custody in this office for the Secretary of the Treasury, all, with the exception of the Louisiana, and the Chattanooga Railroad bonds, having become the property of the United States by regular appropriations made to the trusts for which the bonds were originally purchased.

|                                               |           |
|-----------------------------------------------|-----------|
| Arkansas State bonds.....                     | \$625,000 |
| Chesapeake and Ohio Canal bonds.....          | 12,000    |
| Louisiana State bonds.....                    | 545,480   |
| Nashville and Chattanooga Railroad bonds..... | 500,000   |
| North Carolina State bonds.....               | 13,000    |
| Tennessee State bonds.....                    | 21,000    |
| Virginia State bonds.....                     | 41,800    |

Of the Arkansas bonds, \$3,000 matured January 1, 1887, and demand was made for payment. Reply was received from the State authorities that no moneys were on hand for the purpose, but that favorable legislative action was expected. Statements of the indebtedness of Arkansas to the United States have been furnished to the State government for consideration in the anticipated settlement.

Like the State bonds held for the Indian trust funds, the interest on all of the above bonds, with the exception of the Nashville and Chattanooga Railroad bonds, is many years in default. Attention is again called to the necessity for some legislation by Congress on the subject of defaulted State bonds. In the Treasurer's report for the last fiscal year will be found a memorandum on the debts of the States named in the foregoing table, with the action had by the States in regard to funding.

#### UNITED STATES BONDS HELD FOR NATIONAL BANKS.

The United States bonds held in trust by the Treasurer at the close of the fiscal year to secure circulating notes issued to national banks, amounted to \$191,966,700, a decrease of \$84,008,100 from the amount held on the same account last year.

The amount of bonds held for security of deposits of public funds, June 30, 1887, was \$26,485,500, an increase of \$6,825,600 over the amount held at the same time in 1886.

The amount of bonds deposited during the year was \$57,432,150, and of bonds withdrawn \$134,614,650, a total movement of \$192,046,800, and a total decrease of \$77,182,500 in bonds held in trust for national banks.

The following table contains a description of the bonds on hand June 30, 1887:

| Class of bonds.                        | Per cent. | To secure circulation. | To secure public mon-<br>eys. | Total.      |
|----------------------------------------|-----------|------------------------|-------------------------------|-------------|
| Bonds issued to Pacific railroads..... | 6         | \$3,175,000            | \$175,000                     | \$3,350,000 |
| Funded loan of 1891.....               | 4½        | 67,743,100             | 9,434,000                     | 77,177,100  |
| Consols of 1907.....                   | 4         | 115,842,650            | 15,568,500                    | 131,411,150 |
| Loan of July 12, 1882.....             | 3         | 5,205,950              | 1,308,000                     | 6,513,950   |
| Total.....                             |           | 191,966,700            | 26,485,500                    | 218,452,200 |

The following table shows the amount of bonds held by the Treasurer of the United States to secure circulating notes issued to national



banks, the amount of notes outstanding thereon, and also the amount of bonds held to secure deposits of public funds with national-bank depositaries, at the close of each fiscal year, from the commencement of the present national banking system, under the law approved February 25, 1863, and subsequent laws. It is given in order to show the changes that have taken place in the amount of securities held, and in the outstanding circulation, caused by business activity or depression, and during the last few years by the rapid decrease of the bonded indebtedness of the Government.

| Fiscal year. | Number of banks June 30. | Bonds held to secure circulation. | Bonds held to secure deposits of public funds. | Total of bonds held. | National bank-notes outstanding as reported by Comptroller of the Currency. |
|--------------|--------------------------|-----------------------------------|------------------------------------------------|----------------------|-----------------------------------------------------------------------------|
| 1863 .....   | 26                       | \$1, 185, 750                     | .....                                          | \$1, 185, 750        | .....                                                                       |
| 1864 .....   | 467                      | 44, 266, 900                      | \$30, 009, 750                                 | 74, 276, 650         | \$25, 825, 665                                                              |
| 1865 .....   | 1, 294                   | 235, 989, 700                     | 32, 707, 500                                   | 268, 697, 200        | 131, 452, 158                                                               |
| 1866 .....   | 1, 634                   | 327, 310, 350                     | 38, 177, 500                                   | 365, 487, 850        | 267, 798, 678                                                               |
| 1867 .....   | 1, 636                   | 340, 607, 500                     | 39, 177, 950                                   | 379, 785, 450        | 291, 769, 553                                                               |
| 1868 .....   | 1, 640                   | 341, 495, 900                     | 38, 517, 950                                   | 380, 013, 850        | 294, 908, 264                                                               |
| 1869 .....   | 1, 619                   | 342, 851, 600                     | 25, 423, 350                                   | 368, 274, 950        | 292, 753, 286                                                               |
| 1870 .....   | 1, 612                   | 342, 278, 550                     | 16, 072, 500                                   | 358, 351, 050        | 291, 183, 614                                                               |
| 1871 .....   | 1, 723                   | 359, 885, 550                     | 15, 536, 500                                   | 375, 422, 050        | 307, 793, 880                                                               |
| 1872 .....   | 1, 853                   | 380, 440, 700                     | 15, 329, 000                                   | 395, 769, 700        | 327, 092, 752                                                               |
| 1873 .....   | 1, 968                   | 390, 410, 550                     | 15, 210, 000                                   | 405, 620, 550        | 338, 788, 504                                                               |
| 1874 .....   | 1, 983                   | 391, 171, 200                     | 15, 390, 200                                   | 406, 561, 400        | 338, 538, 743                                                               |
| 1875 .....   | 2, 076                   | 376, 314, 500                     | 14, 547, 200                                   | 390, 861, 700        | 318, 148, 406                                                               |
| 1876 .....   | 2, 091                   | 341, 394, 750                     | 14, 578, 000                                   | 355, 972, 750        | 294, 444, 678                                                               |
| 1877 .....   | 2, 078                   | 338, 713, 600                     | 15, 377, 000                                   | 354, 090, 600        | 290, 002, 057                                                               |
| 1878 .....   | 2, 056                   | 349, 546, 400                     | 13, 858, 000                                   | 363, 404, 400        | 299, 621, 059                                                               |
| 1879 .....   | 2, 048                   | 354, 254, 600                     | 14, 421, 400                                   | 368, 676, 000        | 307, 328, 695                                                               |
| 1880 .....   | 2, 076                   | 361, 652, 050                     | 14, 777, 000                                   | 376, 429, 050        | 318, 088, 562                                                               |
| 1881 .....   | 2, 115                   | 360, 505, 900                     | 15, 295, 500                                   | 375, 801, 400        | 312, 223, 352                                                               |
| 1882 .....   | 2, 239                   | 360, 722, 700                     | 15, 925, 000                                   | 376, 647, 700        | 308, 921, 898                                                               |
| 1883 .....   | 2, 417                   | 356, 596, 500                     | 17, 116, 000                                   | 373, 712, 500        | 311, 963, 302                                                               |
| 1884 .....   | 2, 625                   | 334, 147, 850                     | 17, 060, 000                                   | 351, 207, 850        | 295, 175, 334                                                               |
| 1885 .....   | 2, 689                   | 312, 145, 200                     | 17, 607, 000                                   | 329, 752, 200        | 269, 147, 690                                                               |
| 1886 .....   | 2, 809                   | 275, 974, 800                     | 19, 659, 900                                   | 295, 634, 700        | 244, 893, 097                                                               |
| 1887 .....   | 3, 014                   | 191, 966, 700                     | 26, 485, 500                                   | 218, 452, 200        | 166, 625, 658                                                               |

## SPECIAL DEPOSIT.

For a number of years a box of jewels had been in the custody of this office as a special deposit for the Department of the Interior. The jewels consisted of diamonds and pearls; there were also other articles, such as a bottle of the attar of roses and pieces of gold. The articles were presented to the Government, it is stated, by the Imaum of Muscat, many years ago. In pursuance of an application by the secretary of the Smithsonian Institution, indorsed by the Secretary of the Interior, the articles were delivered to the Institution in March last, and placed on exhibition in appropriate cases.

## SEMI-ANNUAL DUTY.

The amount of semi-annual duty assessed upon and collected from the national banks, on account of circulation, for the fiscal year ending June 30, 1887, was \$2,044,922.75, a falling off from the amount collected for the preceding year of \$547,098.58. This falling off is due principally to the redemption of 3 per cent. bonds and a consequent retirement of circulation, there having been a net withdrawal of these bonds held as security for circulation, during the fiscal year, of \$102,576,150, and a total decrease of all bonds held to secure circulation of \$84,008,100.



The national banks have paid into the Treasury, on account of semi-annual duty, since the organization of the system, the following amounts :

|                                         |                 |
|-----------------------------------------|-----------------|
| On account of duty on circulation ..... | \$65,841,721.30 |
| On account of duty on deposits .....    | 60,940,067.16   |
| On account of duty on capital .....     | 7,855,887.74    |
| Total .....                             | 134,637,676.20  |

#### THE REDEMPTION OF NATIONAL-BANK NOTES.

The amount of national-bank notes presented for redemption during the fiscal year, as claimed by the holders and taken up on the books of the redemption agency, was \$87,689,687.15. The count in this office showed that a total of \$16,404.07 was presented without being claimed, and that a total of \$22,356 claimed was not presented. There was included \$464,413.45 in United States and other currency, which was referred to other parts of the Treasurer's office or returned to the owners; \$2,554.23 was rejected or deducted on account of mutilation, \$573.58 was deducted for express charges, \$2,924 was counterfeit, and \$87,213,269.96 was paid to the owners as net proceeds. The smallest receipts for any month were \$5,438,047, in September, and the largest were \$11,513,904, in January.

During the thirteen years that the redemption agency has been in operation the amount presented has aggregated \$1,772,626,148, an annual average of \$136,355,857. The amount presented the past year was less than any other, except 1880, 1881, and 1882, and nearly \$50,000,000 less than the average. The falling off from the fiscal year 1886 was \$42,606,919, or 32.70 per cent. The excess over the least amount for any year, which was \$59,650,259, in 1881, was about \$28,000,000. The decrease in the demand for redemption during the last few years has been due mainly to the contraction of the volume of circulation outstanding, and in part to other causes.

Included in the sum rejected during the year were notes of the nominal value of \$245, described as "stolen," which had been fraudulently put in circulation without the signatures of the bank officers. This is a decrease of \$175 as compared with the year before. The counterfeit notes presented show an increase of \$204 over the same period.

Of the receipts for redemption, \$31,314,583, or 35.71 per cent., came from New York; \$13,219,269, or 15.08 per cent., from Boston, and \$6,972,856, or 7.95 per cent., from Philadelphia. The aggregate from these three cities was \$51,506,708, or 58.74 per cent. of the whole receipts, as against 66.65 per cent. for the fiscal year 1886.

Of the proceeds of redemptions for the year, \$39,996,984.07, being 45.86 per cent. of the whole, was remitted by transfer checks on the assistant treasurers of the United States; \$15,657,298.62, or 17.95 per cent., by the shipment of currency; \$346,641.33, or .4 per cent., by the shipment of fractional silver coin and standard silver dollars; and the remainder was paid over the counter or credited in account. These percentages show little variation from those for the previous year. The shipments of currency increased and the transfer checks diminished relatively about 11 per cent., which was due mainly to the demand for silver certificates of the denominations of one, two, and five dollars.

The deposits made during the year in the 5 per cent. redemption fund amounted to \$52,522,359.27, of which \$46,254,760.76, or 88.07 per cent., was received by the assistant treasurers from the banks or their correspondents, and \$6,267,598.51, or 11.93 per cent., was received by the Treasurer over the counter or by express.



The notes redeemed out of the 5 per cent. fund amounted to \$51,292,670. Of these, \$20,786,640, or 40.53 per cent., were fit for circulation, and were returned by express, in 24,301 packages, to the banks of issue; and the remainder were delivered to the Comptroller of the Currency for destruction, either because they were unfit for circulation or because they were to be retired under provisions of law or at the request of the banks. The percentages of the two classes of notes, as compared with the fiscal year 1886, show a decrease of 5.60 per cent. in notes fit for circulation and a corresponding increase in notes destroyed.

The deposits made in the Treasury during the year for the retirement of national-bank notes, under the various provisions of law, aggregated \$75,196,810.25. The redemptions under the same laws amounted to \$37,452,598; so that there was a net increase of \$37,744,212.25 in this fund. Both the deposits and the redemptions largely exceed those of any previous year. The increase in the deposits was caused by the forced withdrawal of 3 per cent. bonds held to secure circulation, the banks affected preferring generally to reduce their deposits of bonds to the minimum allowed by law and provide for the reduction of their circulation proportionately, rather than to pay the prices asked for available securities. The increase in the redemptions from this fund is the result of the increase in the number of the banks whose notes are chargeable against it. The total deposits made in the fund, to June 30, 1887, were \$370,422,203.25, of which sum \$272,429,285.15 had been paid out for notes redeemed and \$97,992,918.10 remained on deposit.

The amount of notes assorted that were subject under the law to assessment for expenses of redemption was \$87,596,890. The total expenses incurred and paid out of the 5 per cent. fund were \$138,967, making the rate of assessment  $\$1.58\frac{644}{1000}$  per \$1,000. The expenditures on all accounts were \$29,276.35 less than for the fiscal year 1886, the decrease being mostly in charges for transportation, which fell off from \$74,490.52 to \$48,020.53. The amount paid for salaries was \$1,614.64 less than the previous year, and \$6,429.46 less than the amount appropriated by Congress.

On December 11, 1886, there was charged against the fund arising from assessments under the provisions of section 8 of the act of July 12, 1882, on national banks making deposits for the retirement of their circulation in full, the sum of \$9,348.86, for the proportionate share of the expenses incurred during the fiscal year 1886 in redeeming the notes of banks so assessed. The assessments made during the past year under the same section amounted to \$1,716.66; and the balance of the fund in the Treasury on June 30, 1887, was \$19,714.08.

#### THE WORK OF THE OFFICE.

The operations of the year have not been marked by any incident calling for special mention here. The Treasurer takes pleasure in giving this public utterance to the high commendation of the employés of the office expressed to him by his immediate predecessor, Hon. C. N. Jordan, whose brilliant administration terminated on the 23d of May, and therefore practically covered the work of the year. The transfer of the duties of the office to the present incumbent involved an examination of all the moneys, securities, and other evidences of value that came into his direct charge, amounting to more than \$500,000,000. The examination, which required the labor of many experts for upwards of two months, and the direct outlay of \$1,530, was conducted in a very



thorough manner, and on its completion the Department had the most satisfactory assurance that the funds transferred were absolutely correct. The only discrepancy found was in a bag of two-and-a-half dollar gold coins. One piece was missing, but it was immediately replaced by the clerk who had last counted the contents of the bag. This result is perhaps the best comment on the zeal and ability which the employés of the office have exercised in the discharge of their responsible duties, and by which they have merited the confidence of the present Treasurer no less than that of his predecessors.

I have the honor to be, very respectfully, your obedient servant,

JAMES W. HYATT,  
*Treasurer of the United States.*

Hon. CHARLES S. FAIRCHILD,  
*Secretary of the Treasury.*



STATEMENT SHOWING, BY OFFICES, THE CHARACTER OF THE ASSETS OF THE TREASURY, THE LIABILITIES, AND THE BALANCE IN GENERAL ACCOUNT JUNE 30, 1887.

|                                                                           | Washington.     | Baltimore.     | New York.       | Philadelphia.  | Boston.        | Cincinnati.    | Chicago.     | Saint Louis.   | New Orleans.   | San Francisco.  | Mints and assay-offices, bullion fund. | Moneys in transit between offices. | Total.           | Balances.        |
|---------------------------------------------------------------------------|-----------------|----------------|-----------------|----------------|----------------|----------------|--------------|----------------|----------------|-----------------|----------------------------------------|------------------------------------|------------------|------------------|
| ASSETS.                                                                   |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    |                  |                  |
| Gold coin .....                                                           | \$25,086,247.85 | \$3,732,405.00 | \$93,140,502.00 | \$3,650,552.50 | \$9,746,742.50 | \$7,051,285.00 | \$845,000.00 | \$8,152,200.00 | \$4,983,296.00 | \$29,141,423.00 | \$7,068,973.00                         |                                    | \$192,598,626.85 |                  |
| Gold bullion .....                                                        |                 |                |                 |                |                |                |              |                |                |                 | 85,381,026.76                          |                                    | 85,381,026.76    |                  |
| Standard silver dollars .....                                             | 61,510,551.00   | 3,350,232.00   | 30,952,631.00   | 12,223,644.00  | 1,637,257.00   | 69,287.00      | 2,153,107.00 | 10,872,848.00  | 3,694,663.00   | 22,663,333.00   |                                        |                                    | 211,491,527.80   |                  |
| Fractional silver coin .....                                              | 2,094,742.00    | 394,673.50     | 10,294,232.72   | 2,438,054.05   | 893,741.40     | 55,030.00      | 1,517,938.00 | 1,491,005.00   | 411,442.21     | 7,241,081.50    |                                        | \$438.80                           | 28,963,934.22    |                  |
| Silver bullion .....                                                      |                 |                |                 |                |                |                |              |                |                |                 | 121,993.84                             | 10,000.00                          | 121,993.84       |                  |
| Gold certificates .....                                                   | 238,340.00      | 544,040.00     | 19,522,730.00   | 1,670,890.00   | 5,330,520.00   | 202,120.00     | 760,160.00   | 627,000.00     | 1,247,510.00   | 150,000.00      |                                        |                                    | 4,045,091.29     |                  |
| Silver certificates .....                                                 | 1,437,363.30    | 500,592.00     | 261,270.00      | 253,082.00     | 59,109.00      | 88,263.00      | 122,293.00   | 226,390.00     | 131,830.00     |                 |                                        |                                    | 30,293,310.00    |                  |
| United States notes .....                                                 | 2,358,947.33    | 1,247,591.00   | 15,375,236.47   | 4,193,951.00   | 706,047.00     | 1,959,000.00   | 394,358.00   | 958,809.00     | 496,744.91     | 522,731.00      |                                        | 135,000.00                         | 3,215,200.30     |                  |
| National bank notes .....                                                 | 2,167,858.41    | 3,617.00       | 16,894.00       | 12,403.00      | 39,999.00      | 27,005.00      | 7,020.00     | 8,030.00       | 4,745.00       |                 | 102.00                                 | 1,367,890.28                       | 29,575,407.99    |                  |
| Fractional currency .....                                                 | 1,044.49        | 61.00          | 200.00          | 886.58         |                |                | 5.00         |                |                |                 |                                        |                                    | 128,000.00       | 2,415,571.41     |
| Minor coin .....                                                          | 4,968.55        | 4,478.61       | 32,876.33       | 45,737.75      | 15,167.02      | 1,497.32       | 1,040.78     | 7,430.06       | 429.32         | 1,845.47        | 1.73                                   |                                    | 2,297.07         |                  |
| Redeemed certificates of deposit, act June 8, 1872 .....                  |                 | 170,000.00     |                 | 120,000.00     | 20,000.00      |                |              |                |                |                 |                                        |                                    | 115,472.94       |                  |
| Quarterly interest checks and coupons paid .....                          | 196,443.00      | 63,867.00      | 4,444,726.92    | 269,265.46     | 332,808.77     | 112,162.81     | 100,412.50   | 19,479.46      | 12,064.95      |                 |                                        |                                    | 310,000.00       |                  |
| Interest on District of Columbia bonds paid .....                         |                 |                | 2,195.35        |                |                |                |              |                |                |                 |                                        | 9,472.82                           | 5,560,703.69     |                  |
| Trade dollars redeemed .....                                              | 5,080.00        | 30,393.00      | 131,945.00      | 62,075.00      | 25,070.00      | 209,473.00     | 29,324.00    | 12,537.00      | 1,606.00       | 96,047.00       | 6,360,426.68                           |                                    | 2,195.35         |                  |
| Balances in sub-treasuries to the credit of mints and assay-offices ..... |                 |                |                 |                |                |                |              |                |                |                 | 6,507,293.46                           |                                    | 6,966,976.68     |                  |
| Unavailable balances .....                                                |                 |                | 13,818.78       |                |                |                |              |                | 702,533.09     |                 | 413,557.96                             |                                    | 6,507,293.46     |                  |
| Total sub-treasuries, mints, and transit .....                            | 95,101,590.93   | 10,041,950.11  | 174,189,258.57  | 24,940,641.34  | 18,803,461.69  | 9,775,126.13   | 5,930,658.28 | 22,375,728.52  | 11,686,864.48  | 59,816,460.97   | 172,262,002.72                         | 1,650,801.90                       | 606,574,545.64   |                  |
| Deposits in national bank depositaries .....                              |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 23,316,877.91    |                  |
| Minor coinage metal fund, United States mint, Philadelphia .....          |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 50,000.00        |                  |
| Recoinage account, United States mints .....                              |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 63.96            |                  |
| Total .....                                                               |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 629,941,487.51   |                  |
| Unavailable balances, general account: Mints and assay-offices .....      |                 |                |                 |                |                |                |              |                |                |                 | 71,561.06                              |                                    | 71,561.06        |                  |
| National bank depositaries .....                                          |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 214,761.38       |                  |
| Other depositaries .....                                                  |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 3,702.17         |                  |
| Total assets .....                                                        |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 630,231,512.12   |                  |
| Treasurer's transfer account .....                                        | 24,658,198.66   |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 24,658,198.66    |                  |
| Total .....                                                               | 119,759,789.59  |                |                 |                |                |                |              |                |                |                 |                                        |                                    |                  | \$654,889,710.78 |
| LIABILITIES.                                                              |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    |                  |                  |
| Due depositors for silver coin, etc .....                                 |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    |                  |                  |
| Disbursing officers' balances and other small accounts .....              | 2,589,294.22    | 332,316.33     | 16,898,673.26   | 842,300.83     | 1,042,946.58   | 248,432.38     | 1,085,896.88 | 732,893.17     | 503,377.44     | 977,721.20      |                                        | 350,062.52                         | 350,062.52       |                  |
| Post-Office Department account .....                                      | 205,931.07      | 126,554.07     | 2,691,694.81    | 658,522.80     | 623,271.71     | 537,376.80     | 545,723.82   | 368,463.06     | 289,778.59     | 311,938.64      |                                        |                                    | 25,253,792.29    |                  |
| Interest account, District of Columbia bonds .....                        | 305,426.14      |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 6,559,255.37     |                  |
| Treasurer's transfer account .....                                        |                 | 2,488,722.89   | 5,588,846.08    | 1,119,375.55   | 2,487,794.89   | 1,017,295.32   | 282,573.61   | 4,289,207.42   | 4,324,115.80   | 3,060,267.10    |                                        |                                    | 305,426.14       |                  |
| Funds for redemption of national bank notes .....                         | 106,106,253.43  |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 24,658,198.66    |                  |
| Treasurer's checks and drafts outstanding .....                           | 549,376.33      | 14,001.73      | 965,194.93      | 63,689.39      | 110,339.75     | 37,998.34      | 65,853.33    | 90,342.49      | 81,951.49      | 145,812.21      |                                        |                                    | 106,106,253.43   |                  |
| Treasurer's drafts outstanding, national bank depositaries .....          | 109,756,281.19  | 2,961,595.02   | 26,344,409.08   | 2,683,888.57   | 4,264,352.93   | 1,841,102.84   | 1,979,987.64 | 5,480,906.14   | 5,199,223.32   | 4,495,739.15    |                                        | 350,062.52                         | 165,357,548.40   |                  |
| Disbursing officers' balances in national bank depositaries .....         |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 52,661.46        |                  |
| Total liabilities .....                                                   |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 4,288,901.04     |                  |
| Treasurer's general account .....                                         |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 169,699,110.90   |                  |
| BALANCE AS SHOWN BY REGISTER'S BOOKS .....                                |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 485,190,599.88   | 654,889,710.78   |
| Balances: Sub-treasuries, bullion fund, and transit .....                 | 10,003,508.40   | 7,080,355.09   | 147,844,849.49  | 22,256,752.77  | 14,539,108.76  | 7,934,023.29   | 3,950,670.64 | 16,894,822.38  | 6,487,641.16   | 55,320,721.82   | 172,333,563.78                         | 1,300,739.38                       | 465,940,756.96   | 512,851,434.36   |
| National bank depositaries .....                                          |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 18,975,315.41    |                  |
| Minor coinage metal fund, United States mint, Philadelphia .....          |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 50,000.00        |                  |
| Recoinage accounts, United States mints .....                             |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 63.96            |                  |
| Unavailable balances: National bank depositaries .....                    |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 214,761.38       |                  |
| Other depositaries .....                                                  |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 3,702.17         |                  |
| Total .....                                                               |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 485,190,599.88   |                  |
| Less amount not covered by warrants (see page 39) .....                   |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 440,810.43       |                  |
| Balance, Treasurer's general account .....                                |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 484,749,789.45   |                  |
| Unavailable amounts on deposit with the States .....                      |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    | 28,101,644.91    |                  |
| TREASURY BALANCE RECONCILED WITH REGISTER'S BOOKS .....                   |                 |                |                 |                |                |                |              |                |                |                 |                                        |                                    |                  | 512,851,434.36   |

STATEMENT SHOWING, BY OFFICES, THE COMPOSITION OF THE BULLION FUND ON JUNE 30, 1887.

|                                                                          | Denver.    | Carson City. | New Orleans.  | Philadelphia.  | San Francisco. | Boisé City. | Charlotte.  | Helena.     | New York.     | Saint Louis. | Dahlongega. | Total.         | Balances.        |
|--------------------------------------------------------------------------|------------|--------------|---------------|----------------|----------------|-------------|-------------|-------------|---------------|--------------|-------------|----------------|------------------|
| Bullion fund, Treasurer's general account .....                          |            |              |               |                |                |             |             |             |               |              |             |                | \$172,333,563.78 |
| Gold coin .....                                                          |            | \$58,825.00  | \$5,020.00    | \$3,672,643.00 | \$3,330,515.00 |             |             |             | \$1,970.00    |              |             | \$7,068,973.00 |                  |
| Gold bullion .....                                                       |            | 104,302.49   | 572,894.10    | 23,845,533.73  | 1,740,622.12   |             |             |             | 59,062,145.86 | \$1,164.17   |             | 85,381,026.76  |                  |
| Standard silver dollars .....                                            |            | 9,821.00     | 8,179,239.00  | 35,386,110.00  | 18,788,015.00  | \$25,959.40 |             | \$28,464.89 | 350.00        | 1.00         |             | 62,363,536.00  |                  |
| Subsidiary silver coin .....                                             | \$0.80     | 870.55       | .17           | 65,198.04      | 55,901.63      |             |             |             | 10.00         | 12.60        |             | 121,993.84     |                  |
| Silver bullion .....                                                     |            | 39,998.45    | 1,369,384.67  | 1,853,308.27   | 264,563.67     |             |             |             | 517,798.90    | 37.33        |             | 4,045,091.29   |                  |
| Trade dollars converted into bars .....                                  |            |              |               | 2,607,426.68   | 553,000.00     |             |             |             | 3,200,000.00  |              |             | 6,360,426.68   |                  |
| United States notes .....                                                | 10.00      |              |               |                |                |             |             |             |               |              |             | 102.00         |                  |
| Minor coin .....                                                         | .02        |              |               |                |                |             |             |             | 90            | 81           |             | 1.73           |                  |
| Balance in sub-treasuries and national bank depositaries .....           | 113,922.56 | 12,182.51    | 329,447.13    | 1,122,593.15   |                | 105,646.00  | \$22,840.06 | 54,217.62   | 4,727,237.46  | 19,206.97    |             | 6,507,293.46   |                  |
| Unavailable carried as assets .....                                      | 113,933.38 | 226,000.00   | 10,455,925.07 | 68,552,812.87  | 24,732,617.47  | 131,605.40  | 22,840.06   | 82,682.51   | 67,509,513.12 | 20,514.88    |             | 171,848,444.76 |                  |
| Bullion fund as reported by mints and assay-offices .....                |            |              |               |                | 413,557.96     |             |             |             |               |              |             | 413,557.96     |                  |
| Unavailable items not carried as assets by mints and assay-offices ..... |            |              |               |                |                | 11,611.03   | 32,000.00   |             |               |              | \$27,950.03 | 172,262,002.72 |                  |
| Total bullion fund .....                                                 | 113,933.38 | 226,000.00   | 10,455,925.07 | 68,552,812.87  | 25,146,175.43  | 143,216.43  | 54,840.06   | 82,682.51   | 67,509,513.12 | 20,514.88    | 27,950.03   | 172,333,563.78 | 172,333,563.78   |







| NAME OF VESSEL    | DATE    | PLACE   | COUNTRY | SPECIES | REMARKS     |
|-------------------|---------|---------|---------|---------|-------------|
| H.M.S. Challenger | 1873-76 | Pacific | U.S.    | Various | Exploratory |
| H.M.S. Albatross  | 1876-77 | Pacific | U.S.    | Various | Exploratory |
| H.M.S. Thetis     | 1879-80 | Pacific | U.S.    | Various | Exploratory |
| H.M.S. Fish Hawk  | 1880-81 | Pacific | U.S.    | Various | Exploratory |
| H.M.S. Fish Hawk  | 1881-82 | Pacific | U.S.    | Various | Exploratory |
| H.M.S. Fish Hawk  | 1882-83 | Pacific | U.S.    | Various | Exploratory |
| H.M.S. Fish Hawk  | 1883-84 | Pacific | U.S.    | Various | Exploratory |
| H.M.S. Fish Hawk  | 1884-85 | Pacific | U.S.    | Various | Exploratory |
| H.M.S. Fish Hawk  | 1885-86 | Pacific | U.S.    | Various | Exploratory |

U.S. FISH COMMISSION, BUREAU OF FISHERIES, WASHINGTON, D.C.

PLATE 12



## APPENDIX.

## No. 1.—RECEIPTS AND EXPENDITURES FOR THE FISCAL YEAR 1887, AS SHOWN BY WARRANTS ISSUED.

| Receipts covered in to the credit of—                    | Issue of notes and bonds. | Net receipts.    | Repayments to appropriations. | Counter credits to appropriations. | Total.           |
|----------------------------------------------------------|---------------------------|------------------|-------------------------------|------------------------------------|------------------|
| Customs.....                                             | .....                     | \$217,286,893.13 | \$1,769,895.51                | \$90,860.15                        | \$219,147,648.79 |
| Internal revenue .....                                   | .....                     | 118,823,391.22   | 26,399.36                     | 378.25                             | 118,850,168.83   |
| Lands .....                                              | .....                     | 9,254,286.42     | .....                         | .....                              | 9,254,286.42     |
| Miscellaneous sources .....                              | .....                     | 26,938,706.89    | .....                         | .....                              | 26,938,706.89    |
| Total net revenue .....                                  | .....                     | 371,403,277.66   | .....                         | .....                              | .....            |
| Public debt—                                             | .....                     | .....            | .....                         | .....                              | .....            |
| Funded loan of 1907 .....                                | \$40,900.00               | .....            | .....                         | .....                              | .....            |
| Silver certificates .....                                | 51,852,000.00             | .....            | .....                         | .....                              | .....            |
| Certificates of deposit (act of June 8, 1872) .....      | 28,480,000.00             | .....            | .....                         | .....                              | .....            |
| United States notes .....                                | 74,068,000.00             | .....            | .....                         | .....                              | .....            |
| Interest on the public debt .....                        | .....                     | 154,440,900.00   | .....                         | .....                              | 154,440,900.00   |
| War Department appropriations .....                      | .....                     | .....            | 14,372.58                     | 105.00                             | 14,477.58        |
| Navy Department appropriations .....                     | .....                     | .....            | 1,097,727.01                  | 87,807.76                          | 1,185,534.77     |
| Interior Department appropriations, Indians .....        | .....                     | .....            | 376,400.34                    | 6,597,469.05                       | 6,973,869.39     |
| Interior Department appropriations, pensions .....       | .....                     | .....            | 208,607.65                    | 29,727.60                          | 238,335.25       |
| Interior civil appropriations .....                      | .....                     | .....            | 2,910,227.66                  | 889,783.89                         | 3,800,011.55     |
| Treasury proper appropriations .....                     | .....                     | .....            | 96,840.25                     | 9,108.83                           | 105,949.08       |
| Diplomatic appropriations .....                          | .....                     | .....            | 2,294,875.42                  | 197,043.02                         | 2,491,918.44     |
| Quarterly salaries' appropriations .....                 | .....                     | .....            | 12,193.89                     | 52,096.60                          | 64,290.49        |
| Judiciary appropriations .....                           | .....                     | .....            | 121.29                        | .....                              | 121.29           |
| .....                                                    | .....                     | .....            | 148,637.01                    | 89,974.46                          | 238,611.47       |
| Total receipts .....                                     | .....                     | 525,844,177.66   | 8,956,297.97                  | 8,044,354.61                       | 542,844,830.24   |
| Balance June 30, 1886, as shown by warrants issued ..... | .....                     | .....            | .....                         | .....                              | 498,739,112.91   |
| Total .....                                              | .....                     | .....            | .....                         | .....                              | 1,041,583,943.15 |

| Expenditures authorized by warrants from appropriations on account of— | Net expenditures. | Repayments of amounts unexpended. | Amounts re-credited to appropriations. | Total.          |
|------------------------------------------------------------------------|-------------------|-----------------------------------|----------------------------------------|-----------------|
| Customs, light-houses, public buildings, etc. ....                     | .....             | \$1,769,895.51                    | \$90,860.15                            | \$25,656,688.78 |
| Internal revenue .....                                                 | .....             | 26,399.36                         | 378.25                                 | 4,096,904.20    |
| Interior civil .....                                                   | .....             | 96,840.25                         | 9,108.83                               | 7,927,174.39    |
| Treasury proper .....                                                  | .....             | 2,294,875.42                      | 197,043.02                             | 40,834,256.17   |
| Diplomatic .....                                                       | .....             | 12,193.89                         | 52,096.60                              | 7,168,780.96    |
| Quarterly salaries .....                                               | .....             | 121.29                            | .....                                  | 603,538.76      |
| Judiciary .....                                                        | .....             | 148,637.01                        | 89,974.46                              | 3,765,906.37    |



|                                                              |                  |  |  |                |                     |
|--------------------------------------------------------------|------------------|--|--|----------------|---------------------|
| Net civil and miscellaneous expenditures.....                |                  |  |  |                |                     |
| War Department.....                                          |                  |  |  | 87, 807.76     | 39, 746, 560.62     |
| Navy Department.....                                         |                  |  |  | 6, 597, 469.05 | 22, 114, 996.19     |
| Interior Department, Indians.....                            |                  |  |  | 29, 727.60     | 6, 432, 857.94      |
| Interior Department, pensions.....                           |                  |  |  | 889, 783.89    | 78, 829, 113.34     |
| Interest on the public debt.....                             |                  |  |  | 105.00         | 47, 756, 054.83     |
|                                                              |                  |  |  |                |                     |
| Total net expenditures.....                                  |                  |  |  |                |                     |
| Redemption of the public debt—                               |                  |  |  |                |                     |
| Gold certificates.....                                       | 9, 687, 428.00   |  |  |                |                     |
| Silver certificates.....                                     | 22, 286, 525.00  |  |  |                |                     |
| Certificates of deposit (act of June 8, 1872).....           | 37, 900, 000.00  |  |  |                |                     |
| Refunding certificates.....                                  | 32, 550.00       |  |  |                |                     |
| United States notes.....                                     | 74, 068, 000.00  |  |  |                |                     |
| Fractional currency.....                                     | 7, 123.15        |  |  |                |                     |
| Old demand notes.....                                        | 315.00           |  |  |                |                     |
| 7-30s of 1864 and 1865.....                                  | 700.00           |  |  |                |                     |
| One year notes of 1863.....                                  | 590.00           |  |  |                |                     |
| Two year notes of 1863.....                                  | 350.00           |  |  |                |                     |
| Compound interest notes.....                                 | 4, 290.00        |  |  |                |                     |
| Treasury notes of 1861.....                                  | 500.00           |  |  |                |                     |
| Treasury notes of 1857.....                                  | 1, 000.00        |  |  |                |                     |
| Loan of July and August, 1861.....                           | 29, 200.00       |  |  |                |                     |
| Loan of 1863.....                                            | 13, 750.00       |  |  |                |                     |
| Oregon war debt.....                                         | 100.00           |  |  |                |                     |
| Loan of February, 1861.....                                  | 2, 000.00        |  |  |                |                     |
| 5-20s of 1862.....                                           | 2, 300.00        |  |  |                |                     |
| 5-20s of June, 1864.....                                     | 150.00           |  |  |                |                     |
| 5-20s of 1865.....                                           | 8, 000.00        |  |  |                |                     |
| 10-40s of 1864.....                                          | 13, 650.00       |  |  |                |                     |
| Consols of 1865.....                                         | 32, 750.00       |  |  |                |                     |
| Consols of 1867.....                                         | 68, 400.00       |  |  |                |                     |
| Consols of 1868.....                                         | 1, 150.00        |  |  |                |                     |
| Funded loan of 1881.....                                     | 19, 750.00       |  |  |                |                     |
| Loan of July 12, 1882.....                                   | 127, 612, 850.00 |  |  |                |                     |
| Loan of July and August, 1861, continued at 3½ per cent..... | 35, 650.00       |  |  |                |                     |
| Loan of 1863, continued at 3½ per cent.....                  | 8, 500.00        |  |  |                |                     |
| Funded loan of 1881, continued at 3½ per cent.....           | 63, 750.00       |  |  |                |                     |
|                                                              |                  |  |  |                |                     |
| Balance June 30, 1887, as shown by warrants issued.....      |                  |  |  | 8, 956, 297.97 | 556, 834, 153.70    |
| Total.....                                                   |                  |  |  |                | 484, 749, 789.45    |
|                                                              |                  |  |  |                |                     |
|                                                              |                  |  |  |                | 1, 041, 583, 943.15 |



## No. 2.—COMPARATIVE STATEMENT OF RECEIPTS FOR THE FISCAL YEARS 1886 AND 1887, AS SHOWN BY WARRANTS ISSUED.

| Fiscal year.          | Customs.         | Internal revenue. | Lands.         | Miscellaneous sources. | Total net revenue. |
|-----------------------|------------------|-------------------|----------------|------------------------|--------------------|
| 1886 .....            | \$192,905,023.44 | \$116,805,936.48  | \$5,630,999.34 | \$21,097,767.80        | \$336,439,727.06   |
| 1887 .....            | 217,286,893.13   | 118,823,391.22    | 9,254,286.42   | 26,038,706.89          | 371,403,277.66     |
| Increase in 1887 .... | 24,381,869.69    | 2,017,454.74      | 3,623,287.08   | 4,940,939.09           | 34,963,550.60      |

## No. 3.—COMPARATIVE STATEMENT OF EXPENDITURES FOR THE FISCAL YEARS 1886 AND 1887, AS SHOWN BY WARRANTS ISSUED.

| Fiscal year. | Interest on the public debt. | Civil and miscellaneous. | War Department. | Navy Department. | Interior Department. | Total net expenditures. |
|--------------|------------------------------|--------------------------|-----------------|------------------|----------------------|-------------------------|
| 1886 .....   | \$50,580,145.97              | \$74,166,929.85          | \$34,324,152.74 | \$13,907,887.74  | \$69,504,022.20      | \$242,483,138.50        |
| 1887 .....   | 47,741,577.25                | 85,264,825.59            | 38,561,025.85   | 15,141,126.80    | 81,223,624.48        | 267,932,179.97          |
| Decr. 1887.  | 2,838,568.72                 |                          |                 |                  |                      |                         |
| Incr. 1887.  |                              | 11,097,895.74            | 4,236,873.11    | 1,233,239.06     | 11,719,602.28        | 25,449,041.47           |

## No. 4.—COMPARATIVE STATEMENT OF BALANCES IN THE TREASURY AT THE CLOSE OF THE FISCAL YEARS 1886 AND 1887.

| Balances as shown by last report, June 30, 1886..... |                            |                                 |                                    |                                    | \$498,739,112.91 |
|------------------------------------------------------|----------------------------|---------------------------------|------------------------------------|------------------------------------|------------------|
| Net revenue, 1887 .....                              |                            |                                 |                                    |                                    | \$371,403,277.66 |
| Net expenditures, 1887 .....                         |                            |                                 |                                    |                                    | 267,932,179.97   |
| Excess of revenue over expenditures .....            |                            |                                 |                                    |                                    | 103,471,097.69   |
|                                                      |                            |                                 |                                    |                                    | 602,210,210.60   |
| Public debt.                                         | Issues during fiscal year. | Redemptions during fiscal year. | Excess of issues over redemptions. | Excess of redemptions over issues. |                  |
| Bonds and securities.....                            |                            | \$306,845.00                    |                                    | \$306,845.00                       |                  |
| Funded loan of 1907 ..                               | \$40,900.00                |                                 | \$40,900.00                        |                                    |                  |
| Silver certificates ....                             | 51,852,000.00              | 22,286,525.00                   | 29,565,475.00                      |                                    |                  |
| Gold certificates.....                               |                            | 9,687,428.00                    |                                    | 9,687,428.00                       |                  |
| Certificates of deposit (act of June 8, 1872) ..     | 28,480,000.00              | 37,900,000.00                   |                                    | 9,420,000.00                       |                  |
| United States notes ..                               | 74,068,000.00              | 74,068,000.00                   |                                    |                                    |                  |
| Loan of July 12, 1882 ..                             |                            | 127,612,850.00                  |                                    | 127,612,850.00                     |                  |
| Refunding certificates ..                            |                            | 32,550.00                       |                                    | 32,550.00                          |                  |
| Fractional currency ..                               |                            | 7,123.15                        |                                    | 7,123.15                           |                  |
| Total.....                                           | 154,440,900.00             | 271,901,321.15                  | 29,606,375.00                      | 147,066,796.15                     |                  |
| Net excess of redemptions over issues.....           |                            |                                 |                                    |                                    | 117,460,421.15   |
| Balance June 30, 1887.....                           |                            |                                 |                                    |                                    | 484,749,789.45   |



**No. 5.—EXPLANATORY STATEMENT OF THE DIFFERENCES BETWEEN THE BALANCE IN THE TREASURY JUNE 30, 1887, AS SHOWN BY THE PRECEDING STATEMENTS AND THE BOOKS OF THE REGISTER, AND THE CASH AS SHOWN BY THE PUBLIC DEBT STATEMENT PUBLISHED JUNE 30, 1887.**

The cash in the Treasury, as shown by the Public Debt Statement, is made up from the returns received on the day on which the statement is published.

The amount on June 30, 1887, was..... \$482,483,917.21

The receipts prior to the close of the year, reported subsequently, were as follows:

|                                                                                                        |                |
|--------------------------------------------------------------------------------------------------------|----------------|
| By National-bank depositaries.....                                                                     | \$1,310,000.82 |
| Certificates of deposit (act of June, 8, 1872) issued subsequent to the dates of the returns used..... | 60,000.00      |
| Unavailable balances not included in the cash reported in the Debt Statement.....                      | 1,386,681.85   |
| Total.....                                                                                             | 2,756,682.67   |

This total is reduced by the receipts not covered into the Treasury on June 30, 1887, viz:

Assistant Treasurer United States:

|                                        |             |
|----------------------------------------|-------------|
| Baltimore, Md.....                     | \$10,198.50 |
| New York, N. Y.....                    | 27,250.75   |
| Philadelphia, Pa.....                  | 13,773.30   |
| Boston, Mass.....                      | 1,153.88    |
| Cincinnati, Ohio.....                  | 45,017.27   |
| Chicago, Ill.....                      | 6,143.77    |
| Saint Louis, Mo.....                   | 4,775.44    |
| New Orleans, La.....                   | 10,575.35   |
| San Francisco, Cal.....                | 163,659.40  |
| Treasurer U. S., Washington, D. C..... | 9,529.23    |
| National-bank depositaries.....        | 148,733.54  |
|                                        | 440,810.43  |

Leaving..... 2,315,872.24

Balance Treasurer's General Account..... 484,749,789.45

Amount on deposit with the States..... 28,101,644.91

Making the total Treasury Balance..... 512,851,434.36

Treasury Balance, June 30, 1887, as reported by the Register..... 512,851,434.36

**No. 6.—BALANCES STANDING TO THE CREDIT OF DISBURSING OFFICERS AND AGENTS OF THE UNITED STATES JUNE 30, 1887.**

| Office in which deposited.                          | Amount.        |
|-----------------------------------------------------|----------------|
| Treasury United States, Washington, D. C.....       | \$2,771,027.89 |
| Sub-treasury United States, Baltimore, Md.....      | 278,691.33     |
| Sub-treasury United States, Boston, Mass.....       | 1,015,753.58   |
| Sub-treasury United States, Chicago, Ill.....       | 1,059,766.83   |
| Sub-treasury United States, Cincinnati, Ohio.....   | 131,223.38     |
| Sub-treasury United States, New Orleans, La.....    | 503,377.44     |
| Sub-treasury United States, New York, N. Y.....     | 10,215,458.48  |
| Sub-treasury United States, Philadelphia, Pa.....   | 748,391.83     |
| Sub-treasury United States, Saint Louis, Mo.....    | 713,408.25     |
| Sub-treasury United States, San Francisco, Cal..... | 965,538.33     |
| National-bank depositaries.....                     | 4,162,363.80   |
| Total.....                                          | 22,565,001.19  |

**NOTE.**—Balances to the credit of Mints and Assay Offices for the purchase of bullion are not included in this statement.



No. 7.—STATEMENT SHOWING THE TOTAL AMOUNT OF THE CLASSIFIED RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF TRANSFERS, REVENUES, REDEMPTIONS, AND EXCHANGES, BY TREASURY OFFICES, FOR THE FISCAL YEAR ENDING JUNE 30, 1887.

| Receipts at office of—             | National bank notes. | United States notes. | Gold coin. |       | Gold certifi-<br>cates. |       | Silver certifi-<br>cates. |       | Standard silver dollars. |       | Fractional silver and mixed. |       | Trade-dollars. |       | Total.           |
|------------------------------------|----------------------|----------------------|------------|-------|-------------------------|-------|---------------------------|-------|--------------------------|-------|------------------------------|-------|----------------|-------|------------------|
|                                    | P.ct.                | P.ct.                | P.ct.      | P.ct. | P.ct.                   | P.ct. | P.ct.                     | P.ct. | P.ct.                    | P.ct. | P.ct.                        | P.ct. | P.ct.          | P.ct. |                  |
| Treasurer U. S., Washington...     | \$27,661,324         | \$90,127,702         | \$278,309  | 0.1   | \$9,978,928             | 4.7   | \$72,328,217              | 33.9  | \$11,906,215             | 5.6   | \$1,104,955                  | 8.0   | \$42,855       | 0.5   | \$213,428,505.80 |
| Ass't Treas. U. S., Baltimore...   | 1,988,312            | 15,366,189           | 285,671    | 1.1   | 1,054,070               | 4.1   | 3,820,656                 | 14.8  | 1,819,880                | 7.1   | 974,242                      | 7.8   | 430,393        | 1.7   | 25,739,413.78    |
| Ass't Treas. U. S., New York...    | 4,238,782            | 90,388,415           | 19,917,183 | 5.1   | 211,375,116             | 54.4  | 35,137,584                | 9.0   | 17,365,358               | 4.5   | 6,656,268                    | 8.6   | 3,331,945      | 0.9   | 388,410,651.86   |
| Ass't Treas. U. S., Philadelphia   | 3,294,519            | 33,896,261           | 6,083,705  | 8.8   | 3,362,880               | 4.8   | 11,441,164                | 16.5  | 6,859,658                | 9.9   | 2,006,660                    | 9.0   | 2,469,113      | 3.6   | 69,413,960.90    |
| Ass't Treas. U. S., Boston...      | 6,030,192            | 30,807,312           | 2,092,689  | 3.1   | 11,872,740              | 17.8  | 9,252,028                 | 13.8  | 5,825,503                | 8.6   | 1,227,744                    | 1.9   | 28,070         | ...   | 67,136,278.19    |
| Ass't Treas. U. S., Cincinnati...  | 2,147,005            | 12,304,592           | 1,388,345  | 4.9   | 446,770                 | 1.6   | 7,896,216                 | 28.0  | †2,881,808               | 10.2  | 970,971                      | 6.6   | 209,473        | 0.7   | 28,245,180.66    |
| Ass't Treas. U. S., Chicago...     | 2,837,020            | 19,406,480           | 2,417,975  | 5.7   | 1,033,035               | 2.4   | 11,262,449                | 26.7  | 3,813,325                | 9.0   | 1,459,477                    | 3.4   | 29,324         | 0.1   | 42,259,085.34    |
| Ass't Treas. U. S., Saint Louis... | 2,864,390            | 16,007,825           | 809,600    | 2.4   | 694,400                 | 2.0   | 9,670,988                 | 28.2  | 3,403,398                | 10.0  | 817,590                      | 6.2   | 12,537         | ...   | 34,280,728.62    |
| Ass't Treas. U. S., New Orleans... | 1,131,415            | 11,874,730           | 1,667,919  | 6.0   | 2,796,010               | 10.1  | 6,834,910                 | 24.8  | 2,920,192                | 10.6  | 389,406                      | 9.5   | 1,606          | ...   | 27,616,188.95    |
| Ass't Treas. U. S., San Francisco  | ...                  | 616,410              | 16,429,309 | 78.4  | ...                     | ...   | ...                       | ...   | 2,626,947                | 12.5  | 577,205                      | 0.6   | 699,047        | 3.3   | 20,948,918.06    |
| Total.....                         | 52,192,959           | 320,795,916          | 51,370,705 | 5.6   | 242,613,549             | 26.4  | 167,644,212               | 18.3  | 59,422,284               | 6.5   | 16,184,524                   | 16    | 7,254,363      | 0.8   | 917,478,912.16   |
| Disbursements at office of—        |                      |                      |            |       |                         |       |                           |       |                          |       |                              |       |                |       |                  |
| Treas. U. S., Washington.....      | ...                  | 94,555,633           | 29,832     | ...   | 530,470                 | 0.3   | 54,341,694                | 35.6  | 1,710,893                | 1.2   | 1,268,767                    | 4.8   | \$37,775       | ...   | 152,475,064.48   |
| Ass't Treas. U. S., Baltimore..... | †1,998,000           | 15,875,945           | 124,492    | 0.5   | 547,560                 | 2.2   | 5,246,084                 | 21.0  | 2,045,030                | 8.2   | 1,158,665                    | 7.0   | \$400,000      | ...   | 27,389,777.70    |
| Ass't Treas. U. S., New York.....  | †4,250,000           | 95,218,680           | 18,863,163 | 4.4   | 241,890,030             | 57.1  | 47,888,614                | 11.3  | 13,971,727               | 3.3   | 5,919,608                    | 2.0   | \$3,200,000    | ...   | 431,201,822.20   |
| Ass't Treas. U. S., Philadelphia.  | †3,294,000           | 33,064,381           | 4,564,728  | 7.4   | 2,935,540               | 4.8   | 12,887,702                | 20.9  | 5,151,774                | 8.4   | 2,967,066                    | 7.4   | \$2,407,038    | ...   | 67,272,229.74    |
| Ass't Treas. U. S., Boston.....    | †6,090,002           | 31,955,867           | 4,028,802  | 6.4   | 6,869,660               | 11.0  | 13,877,029                | 22.2  | 4,401,470                | 7.0   | 1,431,483                    | 2.6   | ...            | ...   | 68,654,313.26    |
| Ass't Treas. U. S., Cincinnati...  | †2,125,000           | 11,868,048           | 95,535     | 0.4   | 254,650                 | 1.1   | 7,882,950                 | 32.4  | 3,201,521                | 13.2  | 1,000,568                    | 6.2   | ...            | ...   | 26,431,272.62    |
| Ass't Treas. U. S., Chicago.....   | †2,840,000           | 21,189,792           | 3,332,175  | 7.6   | 948,880                 | 2.2   | 11,390,156                | 26.1  | 4,955,782                | 11.4  | 1,854,924                    | 1.8   | ...            | ...   | 46,511,709.18    |
| Ass't Treas. U. S., Saint Louis... | †2,865,000           | 15,503,086           | 844,600    | 2.7   | 482,800                 | 1.6   | 9,611,628                 | 30.8  | 3,384,490                | 10.8  | 1,407,089                    | 2.7   | ...            | ...   | 34,098,693.27    |
| Ass't Treas. U. S., New Orleans.   | †1,135,000           | 11,866,559           | 829,710    | 3.8   | 1,683,240               | 7.7   | 6,880,730                 | 31.4  | 69,896                   | 0.3   | 580,168                      | 2.3   | ...            | ...   | 23,045,303.23    |
| Ass't Treas. U. S., San Francisco  | ...                  | 749,745              | 12,671,266 | 75.4  | ...                     | ...   | ...                       | ...   | 2,517,195                | 14.9  | 864,639                      | 5.0   | \$603,000      | ...   | 17,405,845.50    |
| Total.....                         | 24,597,002           | 331,847,736          | 45,384,303 | 5.3   | 256,142,830             | 29.7  | 170,000,587               | 19.7  | 41,412,778               | 4.8   | 18,452,982                   | 18    | 6,647,813      | ...   | 894,486,031.18   |
| Redemptions during the year ..     | 29,402,899           | ...                  | 9,687,428  | ...   | ...                     | ...   | 22,286,525                | ...   | ...                      | ...   | ...                          | ...   | ...            | ...   | 61,376,852.00    |
| Total.....                         | 53,999,901           | 331,847,736          | 45,384,303 | ...   | 265,830,258             | ...   | 192,287,112               | ...   | 41,412,778               | ...   | 18,452,982                   | 18    | 6,647,813      | ...   | 955,862,883.18   |
| Net increase of amount on hand.    | ...                  | ...                  | 5,986,402  | ...   | ...                     | ...   | ...                       | ...   | 18,009,506               | ...   | ...                          | ...   | 606,550        | ...   | ...              |
| Net decrease of amount on hand.    | 1,806,942            | 11,051,820           | 23,216,309 | ...   | ...                     | ...   | 24,642,900                | ...   | ...                      | ...   | 2,268,458                    | 02    | ...            | ...   | ...              |

\* Including \$10,500,000 transferred from mints.

† Transferred to Washington for redemption.

‡ Transferred to mints.



No. 8.—RECEIPTS AND EXPENDITURES ON ACCOUNT OF THE POST-OFFICE DEPARTMENT FOR THE FISCAL YEAR 1887, AS SHOWN BY WARRANTS PAID.

|                                                  |                 |
|--------------------------------------------------|-----------------|
| Receipts covered into the Treasury.....          | \$26,720,397.70 |
| Receipts by postmasters.....                     | 28,031,949.72   |
| Total net receipts.....                          | 54,752,347.42   |
| Balance due the United States June 30, 1886..... | 5,430,399.65    |
| Total.....                                       | 60,182,747.07   |
| Expenditures by Treasurer on warrants.....       | 25,551,885.31   |
| Expenditures by postmasters.....                 | 28,031,949.72   |
| Total expenditures.....                          | 53,583,835.03   |
| Balance due the United States June 30, 1887..... | 6,598,912.04    |
| Total.....                                       | 60,182,747.07   |

NOTE.—Of the receipts covered into the Treasury the sum of \$6,969,138.98 was appropriated by acts of Congress to make good deficiencies in the postal revenues.

No. 9.—SEMI-ANNUAL DUTY ASSESSED UPON AND COLLECTED FROM NATIONAL BANKS BY THE TREASURER OF THE UNITED STATES FOR THE FISCAL YEARS FROM 1864 TO 1887, INCLUSIVE.

| Fiscal year. | On circulation. | On deposits.  | On capital.  | Total.         |
|--------------|-----------------|---------------|--------------|----------------|
| 1864.....    | \$53,193.32     | \$95,911.87   | \$18,432.07  | \$167,537.26   |
| 1865.....    | 733,247.59      | 1,087,530.86  | 133,251.15   | 1,954,029.60   |
| 1866.....    | 2,106,785.30    | 2,633,102.77  | 406,947.74   | 5,146,835.81   |
| 1867.....    | 2,868,636.78    | 2,650,180.09  | 321,881.36   | 5,840,698.23   |
| 1868.....    | 2,946,343.07    | 2,561,143.44  | 306,781.67   | 5,814,268.18   |
| 1869.....    | 2,957,416.73    | 2,614,553.58  | 312,918.08   | 5,884,888.39   |
| 1870.....    | 2,949,744.13    | 2,614,767.61  | 375,962.26   | 5,940,474.00   |
| 1871.....    | 2,987,021.69    | 2,802,840.85  | 385,292.13   | 6,175,154.67   |
| 1872.....    | 3,193,570.03    | 3,120,984.37  | 389,356.27   | 6,703,910.67   |
| 1873.....    | 3,353,186.13    | 3,196,569.29  | 451,891.51   | 7,001,646.93   |
| 1874.....    | 3,404,483.11    | 3,209,967.72  | 469,048.02   | 7,083,498.85   |
| 1875.....    | 3,283,450.89    | 3,514,265.39  | 507,417.76   | 7,305,134.04   |
| 1876.....    | 3,091,795.76    | 3,505,129.64  | 632,296.16   | 7,229,221.56   |
| 1877.....    | 2,900,957.53    | 3,451,965.38  | 660,784.90   | 7,013,707.81   |
| 1878.....    | 2,948,047.08    | 3,273,111.74  | 560,296.83   | 6,781,455.65   |
| 1879.....    | 3,009,647.16    | 3,309,668.90  | 401,920.61   | 6,721,236.67   |
| 1880.....    | 3,153,635.64    | 4,058,710.61  | 379,421.19   | 7,591,770.43   |
| 1881.....    | 3,121,374.33    | 4,940,945.12  | 431,233.10   | 8,493,552.55   |
| 1882.....    | 3,190,981.98    | 5,521,927.47  | 437,774.90   | 9,150,684.35   |
| 1883.....    | 3,132,006.73    | 2,773,790.46  | 269,976.43   | 6,175,773.62   |
| 1884.....    | 3,024,668.24    | .....         | .....        | 3,024,668.24   |
| 1885.....    | 2,794,584.01    | .....         | .....        | 2,794,584.01   |
| 1886.....    | 2,592,021.33    | .....         | .....        | 2,592,021.33   |
| 1887.....    | 2,044,922.75    | .....         | .....        | 2,044,922.75   |
| Total.....   | 65,841,721.30   | 60,940,067.16 | 7,855,887.74 | 134,637,676.20 |



No. 10.—STATEMENT, BY LOANS, OF UNITED STATES BONDS HELD IN TRUST FOR NATIONAL BANKS JUNE 30, 1887, AND OF CHANGES DURING THE FISCAL YEAR 1887, IN THE CHARACTER OF THE BONDS HELD.

| Title of loan.                         | Bonds held in trust June 30, 1886. |                    |             | Deposits and withdrawals during fiscal year. |             |                   |            | Bonds held in trust June 30, 1887. |                    |             |
|----------------------------------------|------------------------------------|--------------------|-------------|----------------------------------------------|-------------|-------------------|------------|------------------------------------|--------------------|-------------|
|                                        | For circulation.                   | For public moneys. | Total.      | For circulation.                             |             | For public money. |            | For circulation.                   | For public moneys. | Total.      |
|                                        |                                    |                    |             | Deposited.                                   | Withdrawn.  | Deposited.        | Withdrawn. |                                    |                    |             |
| 6 PER CENT.                            |                                    |                    |             |                                              |             |                   |            |                                    |                    |             |
| Bonds issued to Pacific railroads..... | \$3,565,000                        | \$120,000          | \$3,685,000 | \$220,000                                    | \$610,000   | \$55,000          | .....      | \$3,175,000                        | \$175,000          | \$3,350,000 |
| 4½ PER CENT.                           |                                    |                    |             |                                              |             |                   |            |                                    |                    |             |
| Funded loan of 1891 .....              | 50,484,200                         | 2,787,000          | 53,271,200  | 25,283,200                                   | 8,024,300   | 6,784,000         | \$137,000  | 67,743,100                         | 9,434,000          | 77,177,100  |
| 4 PER CENT.                            |                                    |                    |             |                                              |             |                   |            |                                    |                    |             |
| Four per cent. consols of 1907 .....   | 114,143,500                        | 8,571,000          | 122,714,500 | 14,722,000                                   | 13,022,850  | 7,655,500         | 658,000    | 115,842,650                        | 15,568,500         | 131,411,150 |
| 3 PER CENT.                            |                                    |                    |             |                                              |             |                   |            |                                    |                    |             |
| Loan of July 12, 1882 .....            | 107,782,100                        | 8,181,900          | 115,964,000 | 1,955,450                                    | 104,531,600 | 757,000           | 7,630,900  | 5,205,950                          | 1,308,000          | 6,513,950   |
| Total.....                             | 275,974,800                        | 19,659,900         | 295,634,700 | 42,180,650                                   | 126,188,750 | 15,251,500        | 8,425,900  | 191,966,700                        | 26,485,500         | 218,452,200 |

No. 11.—REDEMPTIONS OF UNITED STATES CURRENCY FOR THE FISCAL YEAR 1887, AND TOTAL REDEMPTIONS TO JUNE 30, 1887.

| Issue.                          | Redemptions (net value). |                   |                 | Deductions on account of mutilations. |                   |                 | Total face value of notes re-deemed. |
|---------------------------------|--------------------------|-------------------|-----------------|---------------------------------------|-------------------|-----------------|--------------------------------------|
|                                 | To June 30, 1886.        |                   | In fiscal year. | To June 30, 1887.                     |                   | In fiscal year. |                                      |
|                                 | To June 30, 1886.        | To June 30, 1887. |                 | To June 30, 1886.                     | To June 30, 1887. |                 |                                      |
| Old demand notes .....          | \$59,970,426.25          | \$315.00          |                 | \$59,970,741.25                       | \$2,131.25        |                 | \$59,972,872.50                      |
| United States notes .....       | 1,710,044,925.50         | 74,068,000.00     |                 | 1,784,112,925.50                      | 184,152.50        |                 | 1,784,304,344.00                     |
| One and two year notes .....    | 210,932,853.00           | 1,110.00          |                 | 210,933,963.00                        | 392.00            |                 | 210,934,355.00                       |
| Compound-interest notes .....   | 266,395,300.00           | 6,350.00          |                 | 266,401,650.00                        | 480.00            |                 | 266,402,130.00                       |
| Fractional currency .....       | 353,269,096.76           | 7,123.15          |                 | 353,276,219.91                        | 141,771.77        |                 | 353,418,054.91                       |
| Silver certificates .....       | 102,172,325.00           | 22,286,525.00     |                 | 124,458,850.00                        | 765.00            |                 | 124,460,558.00                       |
| Gold certificates of 1882 ..... | 63,473,175.00            | 9,635,708.00      |                 | 73,108,883.00                         | 35.00             |                 | 73,108,950.00                        |
| Total .....                     | 2,766,258,101.51         | 106,005,131.15    |                 | 2,872,263,232.66                      | 329,727.52        |                 | 2,872,601,264.41                     |



No. 12.—UNITED STATES CURRENCY OF EACH ISSUE OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1862 TO 1887.

| Fiscal year. | Old Demand notes. | United States notes. | One and two year notes. | Compound interest notes. | Fractional currency. | Total.           |
|--------------|-------------------|----------------------|-------------------------|--------------------------|----------------------|------------------|
| 1862.....    | \$51,105,235.00   | \$96,620,000.00      | -----                   | -----                    | -----                | \$147,725,235.00 |
| 1863.....    | 3,384,000.00      | 387,646,589.00       | -----                   | -----                    | \$20,192,456.00      | 411,223,045.00   |
| 1864.....    | 789,037.50        | 447,300,203.10       | \$172,620,550.00        | \$6,060,000.00           | 22,324,283.10        | 649,094,073.70   |
| 1865.....    | 472,603.50        | 431,066,427.99       | 50,625,170.00           | 191,721,470.00           | 25,033,128.76        | 698,918,800.25   |
| 1866.....    | 272,162.75        | 400,780,305.85       | 8,439,540.50            | 172,369,941.00           | 27,008,875.36        | 608,870,825.46   |
| 1867.....    | 208,432.50        | 371,783,597.00       | 1,325,889.50            | 134,774,981.00           | 28,474,623.02        | 536,567,523.02   |
| 1868.....    | 143,912.00        | 356,000,000.00       | 716,212.00              | 54,608,230.00            | 32,727,908.47        | 444,196,262.47   |
| 1869.....    | 123,739.25        | 356,000,000.00       | 347,772.00              | 3,063,410.00             | 32,114,637.36        | 391,649,558.61   |
| 1870.....    | 106,256.00        | 356,000,000.00       | 253,952.00              | 2,191,670.00             | 39,878,684.48        | 398,430,562.48   |
| 1871.....    | 96,505.50         | 356,000,000.00       | 205,992.00              | 814,280.00               | 40,582,874.56        | 397,699,652.06   |
| 1872.....    | 88,296.25         | 357,500,000.00       | 178,222.00              | 623,010.00               | 40,855,835.27        | 399,245,363.52   |
| 1873.....    | 79,967.50         | 356,000,000.00       | 148,155.00              | 499,780.00               | 44,799,365.44        | 401,527,267.94   |
| 1874.....    | 76,732.50         | 381,999,073.00       | 130,805.00              | 429,080.00               | 45,912,003.34        | 428,547,693.84   |
| 1875.....    | 70,107.50         | 375,771,580.00       | 114,175.00              | 371,470.00               | 42,129,424.19        | 418,456,756.69   |
| 1876.....    | 66,917.50         | 369,772,284.00       | 105,405.00              | 331,260.00               | 34,446,595.39        | 404,722,461.89   |
| 1877.....    | 63,962.50         | 359,764,332.00       | 96,285.00               | 300,260.00               | 20,403,137.34        | 380,627,976.84   |
| 1878.....    | 62,297.50         | 346,681,016.00       | 90,475.00               | 274,780.00               | 16,547,768.77        | 363,656,337.27   |
| 1879.....    | 61,470.00         | 346,681,016.00       | 86,845.00               | 260,650.00               | 15,842,610.11        | 362,932,591.11   |
| 1880.....    | 60,975.00         | 346,681,016.00       | 82,815.00               | 243,310.00               | 15,530,892.70        | 362,659,008.70   |
| 1881.....    | 60,535.00         | 346,681,016.00       | 80,715.00               | 235,280.00               | 15,481,891.65        | 362,539,437.65   |
| 1882.....    | 59,695.00         | 346,681,016.00       | 77,125.00               | 223,560.00               | 15,423,186.10        | 362,464,582.10   |
| 1883.....    | 58,985.00         | 346,681,016.00       | 71,915.00               | 214,770.00               | 15,376,629.14        | 362,403,315.14   |
| 1884.....    | 58,440.00         | 346,681,016.00       | 71,335.00               | 211,790.00               | 15,355,999.64        | 362,378,580.64   |
| 1885.....    | 57,950.00         | 346,681,016.00       | 68,585.00               | 204,970.00               | 15,340,114.21        | 362,352,635.21   |
| 1886.....    | 57,445.00         | 346,681,016.00       | 66,755.00               | 199,660.00               | 15,330,025.85        | 362,334,901.85   |
| 1887.....    | 57,130.00         | 346,681,016.00       | 65,645.00               | 193,310.00               | 15,322,902.70        | 362,320,003.70   |

NOTE.—The difference between this and other statements of the Treasurer's reports and the public-debt statements, in the amounts of one and two year notes and compound interest notes outstanding, is due to the fact that the Treasurer's statements are compiled from the reports of *destructions*, while the debt statements are made up from the reports of *redemptions*, and the method of settling the accounts of these interest-bearing notes does not permit their destruction until some time after the redemption. The following will explain the differences on June 30, 1887:

|                                                          | One and two year notes. | Compound interest notes. |
|----------------------------------------------------------|-------------------------|--------------------------|
| On hand undestroyed at beginning of the fiscal year..... | \$220                   | \$2,390                  |
| Redemptions during the fiscal year.....                  | 940                     | 4,290                    |
| Total.....                                               | 1,160                   | 6,680                    |
| Destroyed during the fiscal year:                        |                         |                          |
| Account of redemptions during the fiscal year 1887.....  | 890                     | 3,960                    |
| Account of redemptions during fiscal year 1886.....      | 220                     | 2,390                    |
| On hand undestroyed July 1, 1887.....                    | 50                      | 330                      |
| Total.....                                               | 1,160                   | 6,680                    |

No. 13.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1887.

OLD DEMAND NOTES.

[Issue began August 26, 1861, and ceased March 5, 1862.]

| Denomination. | Total issued.   | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. | Percentage outstanding of amount issued. |
|---------------|-----------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------------------|
| 5s.....       | \$21,800,000.00 | \$21,777,030.00            | \$135.00                     | \$21,777,165.00            | \$22,835.00                | 0.10                                     |
| 10s.....      | 20,030,000.00   | 20,009,005.00              | 60.00                        | 20,009,065.00              | 20,935.00                  | 0.10                                     |
| 20s.....      | 18,200,000.00   | 18,186,520.00              | 120.00                       | 18,186,640.00              | 13,360.00                  | 0.07                                     |
| Total.....    | 60,030,000.00   | 59,972,555.00              | 315.00                       | 59,972,870.00              | 57,130.00                  | 0.10                                     |



## No. 13.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1887—Cont'd.

## UNITED STATES NOTES, NEW ISSUE.

[Issue began April 2, 1862, and ceased April 19, 1869.]

| Denomination.                                                   | Total issued.   | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. | Percentage outstanding of amount issued. |
|-----------------------------------------------------------------|-----------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------------------|
| 1s.....                                                         | \$28,351,348.00 | \$27,564,305.85            | \$3,437.80                   | \$27,567,743.65            | \$783,604.35               | 2.76                                     |
| 2s.....                                                         | 34,071,128.00   | 33,465,124.80              | 5,614.60                     | 33,470,739.40              | 600,388.60                 | 1.76                                     |
| 5s.....                                                         | 101,000,000.00  | 100,346,484.25             | 57,439.50                    | 100,403,923.75             | 596,076.25                 | 0.59                                     |
| 10s.....                                                        | 118,010,000.00  | 114,259,316.00             | 116,437.00                   | 114,375,753.00             | 3,634,247.00               | 3.08                                     |
| 20s.....                                                        | 102,920,000.00  | 100,600,113.00             | 133,734.00                   | 100,733,847.00             | 2,186,153.00               | 2.12                                     |
| 50s.....                                                        | 30,055,200.00   | 29,735,885.00              | 20,000.00                    | 29,755,885.00              | 299,315.00                 | 1.00                                     |
| 100s.....                                                       | 40,000,000.00   | 39,546,090.00              | 27,600.00                    | 39,573,690.00              | 426,310.00                 | 1.07                                     |
| 500s.....                                                       | 58,986,000.00   | 58,725,500.00              | 17,500.00                    | 58,743,000.00              | 243,000.00                 | 0.41                                     |
| 1,000s.....                                                     | 155,928,000.00  | 155,691,500.00             | 21,000.00                    | 155,712,500.00             | 215,500.00                 | 0.14                                     |
| Unknown.....                                                    |                 | 135,000.00                 |                              | 135,000.00                 |                            |                                          |
|                                                                 |                 |                            |                              |                            | 8,984,594.20               |                                          |
| Deduct for unknown denominations destroyed in Chicago fire..... |                 |                            |                              |                            | 135,000.00                 |                                          |
| Total.....                                                      | 669,321,676.00  | 660,069,318.90             | 402,762.90                   | 660,472,081.80             | 8,849,594.20               | 1.32                                     |

## UNITED STATES NOTES, ISSUE OF 1869.

[Issue began October 9, 1869, and ceased July 25, 1874.]

| Denomination.                                                   | Total issued.   | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. | Percentage outstanding of amount issued. |
|-----------------------------------------------------------------|-----------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------------------|
| 1s.....                                                         | \$42,456,812.00 | \$42,012,239.05            | \$21,750.20                  | \$42,033,989.25            | \$422,822.75               | 1.00                                     |
| 2s.....                                                         | 50,511,920.00   | 50,070,692.40              | 36,651.20                    | 50,101,343.60              | 410,576.40                 | 0.81                                     |
| 5s.....                                                         | 50,581,760.00   | 49,000,199.25              | 299,817.50                   | 49,300,016.75              | 1,281,743.25               | 2.53                                     |
| 10s.....                                                        | 85,221,240.00   | 78,616,239.00              | 1,421,306.00                 | 80,037,545.00              | 5,183,695.00               | 6.08                                     |
| 20s.....                                                        | 73,162,400.00   | 65,364,322.00              | 1,496,544.00                 | 66,860,866.00              | 6,301,534.00               | 8.61                                     |
| 50s.....                                                        | 30,200,000.00   | 28,727,460.00              | 226,865.00                   | 28,954,325.00              | 1,245,675.00               | 4.12                                     |
| 100s.....                                                       | 37,104,000.00   | 33,899,250.00              | 494,250.00                   | 34,393,500.00              | 2,710,500.00               | 7.31                                     |
| 500s.....                                                       | 44,890,000.00   | 44,612,000.00              | 15,000.00                    | 44,627,000.00              | 263,000.00                 | 0.59                                     |
| 1,000s.....                                                     | 79,700,000.00   | 77,717,000.00              | 521,000.00                   | 78,238,000.00              | 1,462,000.00               | 1.83                                     |
| Unknown.....                                                    |                 | 865,000.00                 |                              | 865,000.00                 |                            |                                          |
|                                                                 |                 |                            |                              |                            | 19,281,546.40              |                                          |
| Deduct for unknown denominations destroyed in Chicago fire..... |                 |                            |                              |                            | 865,000.00                 |                                          |
| Total.....                                                      | 493,828,132.00  | 470,884,401.70             | 4,527,183.90                 | 475,411,585.60             | 18,416,546.40              | 3.73                                     |

## UNITED STATES NOTES, ISSUE OF 1874.

[Issue began July 13, 1874, and ceased September 13, 1875.]

| Denomination. | Total issued.   | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. | Percentage outstanding of amount issued. |
|---------------|-----------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------------------|
| 1s.....       | \$18,988,000.00 | \$18,816,771.10            | \$13,102.30                  | \$18,829,873.40            | \$158,126.60               | 0.83                                     |
| 2s.....       | 16,520,000.00   | 16,382,303.80              | 14,773.60                    | 16,397,077.40              | 122,922.60                 | 0.74                                     |
| 50s.....      | 24,460,000.00   | 19,949,830.00              | 814,145.00                   | 20,763,975.00              | 3,696,025.00               | 15.11                                    |
| 500s.....     | 28,000,000.00   | 26,835,500.00              | 531,000.00                   | 27,366,500.00              | 633,500.00                 | 2.26                                     |
| Total.....    | 87,968,000.00   | 81,984,404.90              | 1,373,020.90                 | 83,357,425.80              | 4,610,574.20               | 5.24                                     |



No. 13.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED  
REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1887—Cont'd.

UNITED STATES NOTES, ISSUE OF 1875.

[Issue began July 20, 1875, and ceased June 20, 1879.]

| Denomination. | Total issued.   | Redeemed to<br>June 30, 1886. | Redeemed<br>during fiscal<br>year. | Redeemed to<br>June 30, 1887. | Outstanding<br>June 30, 1887. | Per-<br>centage<br>out-<br>stand-<br>ing of<br>amount<br>issued. |
|---------------|-----------------|-------------------------------|------------------------------------|-------------------------------|-------------------------------|------------------------------------------------------------------|
| 1s.....       | \$26,212,000.00 | \$25,872,842.30               | \$45,033.50                        | \$25,917,875.80               | \$294,124.20                  | 1.12                                                             |
| 2s.....       | 23,036,000.00   | 22,656,055.80                 | 89,939.60                          | 22,745,995.40                 | 290,004.60                    | 1.26                                                             |
| 5s.....       | 46,180,000.00   | 43,621,656.50                 | 694,467.50                         | 44,316,124.00                 | 1,863,876.00                  | 4.04                                                             |
| 10s.....      | 23,660,000.00   | 20,298,842.00                 | 930,086.00                         | 21,228,928.00                 | 2,431,072.00                  | 10.28                                                            |
| 20s.....      | 25,000,000.00   | 19,644,890.00                 | 1,182,362.00                       | 20,827,192.00                 | 4,172,808.00                  | 16.69                                                            |
| 50s.....      | 2,000,000.00    | 1,484,980.00                  | 113,245.00                         | 1,598,225.00                  | 401,775.00                    | 20.09                                                            |
| 100s.....     | 16,200,000.00   | 11,866,850.00                 | 734,290.00                         | 12,601,140.00                 | 3,598,860.00                  | 22.22                                                            |
| 500s.....     | 28,400,000.00   | 26,095,000.00                 | 697,000.00                         | 26,792,000.00                 | 1,608,000.00                  | 5.66                                                             |
| Total .....   | 190,688,000.00  | 171,541,056.60                | 4,486,423.60                       | 176,027,480.20                | 14,660,519.80                 | 7.69                                                             |

UNITED STATES NOTES, ISSUE OF 1878.

[Issue began February 14, 1878, and ceased May 12, 1884.]

| Denomination. | Total issued.   | Redeemed to<br>June 30, 1886. | Redeemed<br>during fiscal<br>year. | Redeemed to<br>June 30, 1887. | Outstanding<br>June 30, 1887. | Per-<br>centage<br>out-<br>stand-<br>ing of<br>amount<br>issued. |
|---------------|-----------------|-------------------------------|------------------------------------|-------------------------------|-------------------------------|------------------------------------------------------------------|
| 1s.....       | \$12,512,000.00 | \$12,230,174.30               | \$64,900.00                        | \$12,295,074.30               | \$216,925.70                  | 1.73                                                             |
| 2s.....       | 9,352,000.00    | 9,133,145.80                  | 57,108.20                          | 9,190,254.00                  | 161,746.00                    | 1.73                                                             |
| 5s.....       | 30,160,000.00   | 27,561,225.00                 | 779,904.00                         | 28,341,129.00                 | 1,818,871.00                  | 6.03                                                             |
| 10s.....      | 26,000,000.00   | 20,978,117.00                 | 1,440,085.00                       | 22,418,202.00                 | 3,581,798.00                  | 13.78                                                            |
| 20s.....      | 34,800,000.00   | 24,807,672.00                 | 2,382,136.00                       | 27,189,808.00                 | 7,610,192.00                  | 21.87                                                            |
| 50s.....      | 10,500,000.00   | 6,469,280.00                  | 865,490.00                         | 7,334,770.00                  | 3,165,230.00                  | 30.15                                                            |
| 100s.....     | 20,200,000.00   | 12,535,010.00                 | 1,371,260.00                       | 13,906,270.00                 | 6,293,730.00                  | 31.16                                                            |
| 500s.....     | 12,000,000.00   | 6,075,000.00                  | 2,605,000.00                       | 8,680,000.00                  | 3,320,000.00                  | 27.67                                                            |
| 1,000s.....   | 24,000,000.00   | 14,944,000.00                 | 4,677,000.00                       | 19,621,000.00                 | 4,379,000.00                  | 18.25                                                            |
| 5,000s.....   | 20,000,000.00   | 19,940,000.00                 | 15,000.00                          | 19,955,000.00                 | 45,000.00                     | 0.23                                                             |
| 10,000s.....  | 40,000,000.00   | 39,990,000.00                 | .....                              | 39,990,000.00                 | 10,000.00                     | 0.03                                                             |
| Total .....   | 239,524,000.00  | 194,663,624.10                | 14,257,883.20                      | 208,921,507.30                | 30,602,492.70                 | 12.78                                                            |

UNITED STATES NOTES, ISSUE OF 1880.

[Issue began March 16, 1880, and still continues.]

| Denomination. | Total issued.   | Redeemed to<br>June 30, 1886. | Redeemed<br>during fiscal<br>year. | Redeemed to<br>June 30, 1887. | Outstanding<br>June 30, 1887. | Per-<br>centage<br>out-<br>stand-<br>ing of<br>amount<br>issued. |
|---------------|-----------------|-------------------------------|------------------------------------|-------------------------------|-------------------------------|------------------------------------------------------------------|
| 1s.....       | \$55,168,000.00 | \$39,587,905.00               | \$8,658,322.10                     | \$48,246,227.10               | \$6,921,772.90                | 12.55                                                            |
| 2s.....       | 48,000,000.00   | 31,579,355.80                 | 8,997,710.40                       | 40,577,066.20                 | 7,422,933.80                  | 15.46                                                            |
| 5s.....       | 140,040,000.00  | 35,062,976.00                 | 15,472,740.00                      | 50,535,716.00                 | 89,504,284.00                 | 63.91                                                            |
| 10s.....      | 84,480,000.00   | 13,920,065.00                 | 5,019,276.00                       | 18,939,341.00                 | 65,540,659.00                 | 77.58                                                            |
| 20s.....      | 49,680,000.00   | 3,827,084.00                  | 2,194,242.00                       | 6,021,326.00                  | 43,658,674.00                 | 87.88                                                            |
| 50s.....      | 15,600,000.00   | 1,156,500.00                  | 1,342,535.00                       | 2,499,035.00                  | 13,100,965.00                 | 83.98                                                            |
| 100s.....     | 20,700,000.00   | 2,197,100.00                  | 1,888,900.00                       | 4,086,000.00                  | 16,614,000.00                 | 80.26                                                            |
| 500s.....     | 2,750,000.00    | 259,000.00                    | 854,000.00                         | 1,113,000.00                  | 1,637,000.00                  | 59.53                                                            |
| 1,000s.....   | 33,148,000.00   | 3,414,000.00                  | 4,593,000.00                       | 8,007,000.00                  | 25,141,000.00                 | 75.84                                                            |
| Total.....    | 449,566,000.00  | 131,003,985.80                | 49,020,725.50                      | 180,024,711.50                | 269,541,288.70                | 59.96                                                            |



## No. 13.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1887—Cont'd.

## ONE YEAR NOTES OF 1863.

[Issue began February 4, 1864, and ceased June 1, 1864.]

| Denomination.                                   | Total issued.  | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. | Per-centage out-stand-ing of amount issued. |
|-------------------------------------------------|----------------|----------------------------|------------------------------|----------------------------|----------------------------|---------------------------------------------|
| 10s.....                                        | \$6,200,000.00 | \$6,192,665.00             | \$190.00                     | \$6,192,855.00             | \$7,145.00                 | 0.12                                        |
| 20s.....                                        | 16,440,000.00  | 16,424,440.00              | 420.00                       | 16,424,860.00              | 15,140.00                  | 0.09                                        |
| 50s.....                                        | 8,240,000.00   | 8,233,150.00               | 50.00                        | 8,233,200.00               | 6,800.00                   | 0.08                                        |
| 100s.....                                       | 13,640,000.00  | 13,632,700.00              | 100.00                       | 13,632,800.00              | 7,200.00                   | 0.05                                        |
| Unknown.....                                    |                | 90.00                      |                              | 90.00                      |                            |                                             |
| Deduct for unknown denominations destroyed..... |                |                            |                              |                            | 36,285.00                  |                                             |
|                                                 |                |                            |                              |                            | 90.00                      |                                             |
| Total.....                                      | 44,520,000.00  | 44,483,045.00              | 760.00                       | 44,483,805.00              | 36,195.00                  | 0.08                                        |

## TWO YEAR NOTES OF 1863.

[Issue began March 16, 1864, and ceased May 30, 1864.]

| Denomination. | Total issued.  | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. | Per-centage out-stand-ing of amount issued. |
|---------------|----------------|----------------------------|------------------------------|----------------------------|----------------------------|---------------------------------------------|
| 50s.....      | \$6,800,000.00 | \$6,793,400.00             | \$100.00                     | \$6,793,500.00             | \$6,500.00                 | 0.10                                        |
| 100s.....     | 9,680,000.00   | 9,677,000.00               | 200.00                       | 9,677,200.00               | 2,800.00                   | 0.03                                        |
| Total.....    | 16,480,000.00  | 16,470,400.00              | 300.00                       | 16,470,700.00              | 9,300.00                   | 0.06                                        |

## TWO YEAR COUPON NOTES OF 1863.

[Issue began January 12, 1864, and ceased April 20, 1864.]

| Denomination.                                   | Total issued.  | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. | Per-centage out-stand-ing of amount issued. |
|-------------------------------------------------|----------------|----------------------------|------------------------------|----------------------------|----------------------------|---------------------------------------------|
| 50s.....                                        | \$5,905,600.00 | \$5,903,600.00             | \$50.00                      | \$5,903,650.00             | \$1,950.00                 | 0.03                                        |
| 100s.....                                       | 14,484,400.00  | 14,476,200.00              |                              | 14,476,200.00              | 8,200.00                   | 0.06                                        |
| 500s.....                                       | 40,302,000.00  | 40,300,500.00              |                              | 40,300,500.00              | 1,500.00                   |                                             |
| 1,000s.....                                     | 89,308,000.00  | 89,289,000.00              |                              | 89,289,000.00              | 19,000.00                  | 0.02                                        |
| Unknown.....                                    |                | 10,500.00                  |                              | 10,500.00                  |                            |                                             |
| Deduct for unknown denominations destroyed..... |                |                            |                              |                            | 30,650.00                  |                                             |
|                                                 |                |                            |                              |                            | 10,500.00                  |                                             |
| Total.....                                      | 150,000,000.00 | 149,979,800.00             | 50.00                        | 149,979,850.00             | 20,150.00                  | 0.01                                        |



No. 13.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1887—Cont'd.

COMPOUND INTEREST NOTES.

[Issue began June 9, 1864, and ceased July 24, 1866.]

| Denomination. | Total issued.   | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. | Percentage outstanding of amount issued. |
|---------------|-----------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------------------|
| 10s.....      | \$23,285,200.00 | \$23,258,180.00            | \$1,400.00                   | \$23,259,580.00            | \$25,620.00                | 0.11                                     |
| 20s.....      | 30,125,840.00   | 30,083,450.00              | 1,800.00                     | 30,085,250.00              | 40,590.00                  | 0.13                                     |
| 50s.....      | 60,824,000.00   | 60,750,750.00              | 1,950.00                     | 60,752,700.00              | 71,300.00                  | 0.12                                     |
| 100s.....     | 45,094,400.00   | 45,057,400.00              | 1,200.00                     | 45,058,600.00              | 35,800.00                  | 0.08                                     |
| 500s.....     | 67,846,000.00   | 67,833,000.00              | .....                        | 67,833,000.00              | 13,000.00                  | 0.02                                     |
| 1,000s.....   | 39,420,000.00   | 39,413,000.00              | .....                        | 39,413,000.00              | 7,000.00                   | 0.02                                     |
| Total .....   | 266,595,440.00  | 266,395,780.00             | 6,350.00                     | 266,402,130.00             | 193,310.00                 | 0.07                                     |

FRACTIONAL CURRENCY, FIRST ISSUE.

[Issue began August 21, 1862, and ceased May 27, 1863.]

| Denomination. | Total issued.  | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. | Percentage outstanding of amount issued. |
|---------------|----------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------------------|
| 5 cents.....  | \$2,242,889.00 | \$1,214,644.05             | \$22.58                      | \$1,214,666.63             | \$1,028,222.37             | 45.84                                    |
| 10 cents..... | 4,115,378.00   | 2,871,534.71               | 34.58                        | 2,871,569.29               | 1,243,808.71               | 30.22                                    |
| 25 cents..... | 5,225,696.00   | 4,186,689.48               | 73.48                        | 4,186,762.96               | 1,038,933.04               | 19.88                                    |
| 50 cents..... | 8,631,672.00   | 7,661,511.59               | 100.40                       | 7,661,611.99               | 970,060.01                 | 11.24                                    |
| Total .....   | 20,215,635.00  | 15,934,379.83              | 231.04                       | 15,934,610.87              | 4,281,024.13               | 21.18                                    |

FRACTIONAL CURRENCY, SECOND ISSUE.

[Issue began October 10, 1863, and ceased February 23, 1867.]

| Denomination. | Total issued.  | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. | Percentage outstanding of amount issued. |
|---------------|----------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------------------|
| 5 cents.....  | \$2,794,826.10 | \$2,096,249.39             | \$25.57                      | \$2,096,274.96             | \$698,551.14               | 24.99                                    |
| 10 cents..... | 6,176,084.30   | 5,263,975.49               | 41.68                        | 5,264,017.17               | 912,067.13                 | 14.77                                    |
| 25 cents..... | 7,648,341.25   | 6,903,010.21               | 70.20                        | 6,903,080.41               | 745,260.84                 | 9.74                                     |
| 50 cents..... | 6,545,232.00   | 5,794,933.25               | 97.30                        | 5,795,030.55               | 750,201.45                 | 11.46                                    |
| Total .....   | 23,164,483.65  | 20,058,168.34              | 234.75                       | 20,058,403.09              | 3,106,080.56               | 13.41                                    |

FRACTIONAL CURRENCY, THIRD ISSUE.

[Issue began December 5, 1864, and ceased April 16, 1869.]

| Denomination. | Total issued. | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. | Percentage outstanding of amount issued. |
|---------------|---------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------------------|
| 3 cents.....  | \$601,923.90  | \$511,638.42               | \$12.12                      | \$511,650.54               | \$90,273.36                | 15.00                                    |
| 5 cents.....  | 657,002.75    | 524,590.29                 | 13.35                        | 524,603.64                 | 132,399.11                 | 20.15                                    |
| 10 cents..... | 16,976,134.50 | 15,924,694.14              | 140.79                       | 15,924,834.93              | 1,051,299.57               | 6.19                                     |
| 15 cents..... | 1,352.40      | 75.46                      | .....                        | 75.46                      | 1,276.94                   | 94.42                                    |
| 25 cents..... | 31,143,188.75 | 30,241,470.27              | 230.03                       | 30,241,700.30              | 901,488.45                 | 2.89                                     |
| 50 cents..... | 36,735,426.50 | 35,929,288.75              | 378.15                       | 35,929,666.90              | 805,759.60                 | 2.19                                     |
| Total .....   | 86,115,028.80 | 83,131,757.33              | 774.44                       | 83,132,531.77              | 2,982,497.03               | 3.46                                     |



No. 13.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1887—Cont'd.

FRACTIONAL CURRENCY, FOURTH ISSUE.

[Issue began July 14, 1869, and ceased February 16, 1875.]

| Denomination.                                                    | Total issued.   | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. | Percentage outstanding of amount issued. |
|------------------------------------------------------------------|-----------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------------------|
| 10 cents.....                                                    | \$34,940,960.00 | \$33,564,268.76            | \$423.48                     | \$33,564,692.24            | \$1,376,267.76             | 3.94                                     |
| 15 cents.....                                                    | 5,304,216.00    | 5,064,046.32               | 110.08                       | 5,064,156.40               | 240,059.60                 | 4.53                                     |
| 25 cents.....                                                    | 58,922,256.00   | 57,893,223.63              | 659.91                       | 57,893,883.54              | 1,028,372.46               | 1.75                                     |
| 50 cents.....                                                    | 77,399,600.00   | 76,324,061.15              | 1,277.60                     | 76,325,338.75              | 1,074,261.25               | 1.39                                     |
| Unknown.....                                                     |                 | 32,000.00                  |                              | 32,000.00                  |                            |                                          |
| Deduct for unknown denominations destroyed in Chicago fire ..... |                 |                            |                              |                            | 3,718,961.07               |                                          |
|                                                                  |                 |                            |                              |                            | 32,000.00                  |                                          |
| Total .....                                                      | 176,567,032.00  | 172,877,599.86             | 2,471.07                     | 172,880,070.93             | 3,686,961.07               | 2.00                                     |

FRACTIONAL CURRENCY, FIFTH ISSUE.

[Issue began February 26, 1874, and ceased February 15, 1876.]

| Denomination. | Total issued.   | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. | Percentage outstanding of amount issued. |
|---------------|-----------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------------------|
| 10 cents..... | \$19,989,900.00 | \$19,498,323.26            | \$722.91                     | \$19,499,046.17            | \$490,853.83               | 2.46                                     |
| 25 cents..... | 36,092,000.00   | 35,503,445.48              | 1,658.24                     | 35,505,103.72              | 586,896.28                 | 1.63                                     |
| 50 cents..... | 6,580,000.00    | 6,390,379.50               | 1,030.70                     | 6,391,410.20               | 188,589.80                 | 2.87                                     |
| Total .....   | 62,661,900.00   | 61,392,148.24              | 3,411.85                     | 61,395,560.09              | 1,266,339.91               | 2.02                                     |

RECAPITULATION.

| Issue.                    | Total issued.    | Face value of notes redeemed to June 30, 1887 (see statement 11). | Less deductions for mutilations since May 11, 1875, not covered into Treasury. | Redeemed to June 30, 1887, as shown by cash statement. | Outstanding June 30, 1887. |
|---------------------------|------------------|-------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------|----------------------------|
| Old demand notes .....    | \$60,030,000.00  | \$59,972,872.50                                                   | \$2.50                                                                         | \$59,972,870.00                                        | \$57,130.00                |
| United States notes ..... | 2,130,895,808.00 | 1,784,304,344.00                                                  | 89,552.00                                                                      | 1,784,214,792.00                                       | 346,681,016.00             |
| One and two year notes..  | 211,000,000.00   | 210,934,355.00                                                    |                                                                                | 210,934,355.00                                         | 65,645.00                  |
| Compound interest notes   | 266,595,440.00   | 266,402,130.00                                                    |                                                                                | 266,402,130.00                                         | 193,310.00                 |
| Fractional currency.....  | 368,724,079.45   | 353,418,054.91                                                    | 16,878.16                                                                      | 353,401,176.75                                         | 15,322,902.70              |
| Total.....                | 3,037,245,327.45 | 2,675,031,756.41                                                  | 106,432.66                                                                     | 2,674,925,323.75                                       | 362,320,003.70             |



No. 14.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS  
AND BY FISCAL YEARS.

| Denomination.              | Issued.        | Redeemed.         | Increase in<br>circulation. | Decrease in<br>circulation. |
|----------------------------|----------------|-------------------|-----------------------------|-----------------------------|
| 1862.                      |                |                   |                             |                             |
| One dollar .....           |                |                   |                             |                             |
| Two dollars .....          |                |                   |                             |                             |
| Five dollars .....         | \$17, 140, 000 |                   | \$17, 140, 000. 00          |                             |
| Ten dollars .....          | 15, 440, 000   |                   | 15, 440, 000. 00            |                             |
| Twenty dollars .....       | 15, 040, 000   |                   | 15, 040, 000. 00            |                             |
| Fifty dollars .....        | 13, 000, 000   |                   | 13, 000, 000. 00            |                             |
| One hundred dollars .....  | 13, 000, 000   |                   | 13, 000, 000. 00            |                             |
| Five hundred dollars ..... | 13, 000, 000   |                   | 13, 000, 000. 00            |                             |
| One thousand dollars ..... | 12, 000, 000   | \$2, 000, 000. 00 | 10, 000, 000. 00            |                             |
| Total .....                | 98, 620, 000   | 2, 000, 000. 00   | 96, 620, 000. 00            |                             |
| 1863.                      |                |                   |                             |                             |
| One dollar .....           | 16, 000, 000   | 13, 032. 00       | 15, 986, 968. 00            |                             |
| Two dollars .....          | 17, 000, 000   | 5, 044. 00        | 16, 994, 956. 00            |                             |
| Five dollars .....         | 62, 860, 000   | 59, 735. 00       | 62, 800, 265. 00            |                             |
| Ten dollars .....          | 74, 560, 000   | 46, 140. 00       | 74, 513, 860. 00            |                             |
| Twenty dollars .....       | 59, 960, 000   | 62, 160. 00       | 59, 897, 840. 00            |                             |
| Fifty dollars .....        | 10, 080, 000   | 44, 000. 00       | 10, 036, 000. 00            |                             |
| One hundred dollars .....  | 17, 800, 000   | 1, 300. 00        | 17, 798, 700. 00            |                             |
| Five hundred dollars ..... | 13, 500, 000   | 1, 000. 00        | 13, 499, 000. 00            |                             |
| One thousand dollars ..... | 19, 500, 000   | 1, 000. 00        | 19, 499, 000. 00            |                             |
| Total .....                | 291, 260, 000  | 233, 411. 00      | 291, 026, 589. 00           |                             |
| 1864.                      |                |                   |                             |                             |
| One dollar .....           | 946, 000       | 96, 759. 35       | 849, 240. 65                |                             |
| Two dollars .....          | 766, 000       | 62, 648. 05       | 703, 351. 95                |                             |
| Five dollars .....         | 15, 700, 000   | 175, 290. 50      | 15, 524, 709. 50            |                             |
| Ten dollars .....          | 18, 880, 000   | 156, 233. 50      | 18, 723, 766. 50            |                             |
| Twenty dollars .....       | 11, 919, 680   | 231, 622. 00      | 11, 688, 058. 00            |                             |
| Fifty dollars .....        | 6, 975, 200    | 90, 622. 50       | 6, 884, 577. 50             |                             |
| One hundred dollars .....  | 3, 544, 000    | 181, 400. 00      | 3, 362, 600. 00             |                             |
| Five hundred dollars ..... | 7, 414, 000    | 8, 467, 500. 00   |                             | \$1, 053, 500. 00           |
| One thousand dollars ..... | 17, 904, 000   | 10, 304, 000. 00  | 7, 600, 000. 00             |                             |
| Total .....                | 84, 048, 880   | 19, 766, 075. 90  | 65, 336, 304. 10            | 1, 053, 500. 00             |
| 1865.                      |                |                   |                             |                             |
| One dollar .....           | 1, 186, 000    | 260, 954. 40      | 925, 045. 60                |                             |
| Two dollars .....          | 2, 130, 000    | 260, 574. 20      | 1, 869, 425. 80             |                             |
| Five dollars .....         | 963, 820       | 394, 275. 50      | 569, 544. 50                |                             |
| Ten dollars .....          | 1, 125, 040    | 311, 263. 00      | 813, 777. 00                |                             |
| Twenty dollars .....       |                | 526, 033. 00      |                             | 526, 033. 00                |
| Fifty dollars .....        |                | 190, 947. 50      |                             | 190, 947. 50                |
| One hundred dollars .....  |                | 333, 140. 00      |                             | 333, 140. 00                |
| Five hundred dollars ..... |                | 632, 475. 00      |                             | 632, 475. 00                |
| One thousand dollars ..... |                | 1, 344, 000. 00   |                             | 1, 344, 000. 00             |
| Total .....                | 5, 404, 860    | 4, 253, 662. 60   | 4, 177, 792. 90             | 3, 026, 595. 50             |
| 1866.                      |                |                   |                             |                             |
| One dollar .....           | 714, 000       | 1, 266, 495. 15   |                             | 552, 495. 15                |
| Two dollars .....          | 664, 000       | 1, 421, 898. 50   |                             | 757, 898. 50                |
| Five dollars .....         |                | 588, 593. 50      |                             | 588, 593. 50                |
| Ten dollars .....          |                | 473, 548. 00      |                             | 473, 548. 00                |
| Twenty dollars .....       |                | 969, 532. 00      |                             | 969, 532. 00                |
| Fifty dollars .....        |                | 406, 892. 50      |                             | 406, 892. 50                |
| One hundred dollars .....  |                | 552, 675. 00      |                             | 552, 675. 00                |
| Five hundred dollars ..... | 11, 000, 000   | 387, 425. 00      | 10, 612, 575. 00            |                             |
| One thousand dollars ..... | 22, 000, 000   | 672, 800. 00      | 21, 327, 200. 00            |                             |
| Total .....                | 34, 378, 000   | 6, 739, 859. 65   | 31, 939, 775. 00            | 4, 301, 634. 65             |
| 1867.                      |                |                   |                             |                             |
| One dollar .....           | 1, 500, 000    | 3, 220, 683. 25   |                             | 1, 720, 683. 25             |
| Two dollars .....          | 2, 000, 000    | 3, 691, 717. 10   |                             | 1, 691, 717. 10             |
| Five dollars .....         |                | 29, 837, 653. 75  |                             | 29, 837, 653. 75            |
| Ten dollars .....          | 10             | 21, 359, 294. 75  |                             | 21, 359, 284. 75            |
| Twenty dollars .....       |                | 7, 218, 210. 00   |                             | 7, 218, 210. 00             |
| Fifty dollars .....        |                | 438, 875. 00      |                             | 438, 875. 00                |
| One hundred dollars .....  |                | 573, 050. 00      |                             | 573, 050. 00                |
| Five hundred dollars ..... | 2, 040, 000    | 363, 325. 00      | 1, 676, 675. 00             |                             |
| One thousand dollars ..... | 56, 412, 000   | 50, 559, 900. 00  | 5, 852, 100. 00             |                             |
| Total .....                | 61, 952, 010   | 117, 262, 708. 85 | 7, 528, 775. 00             | 62, 839, 473. 85            |



No. 14.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS  
AND BY FISCAL YEARS—Continued.

| Denomination.               | Issued.     | Redeemed.      | Increase in<br>circulation. | Decrease in<br>circulation. |
|-----------------------------|-------------|----------------|-----------------------------|-----------------------------|
| 1868.                       |             |                |                             |                             |
| One dollar .....            | \$2,483,348 | \$4,297,683.25 | .....                       | \$1,814,335.25              |
| Two dollars .....           | 3,510,696   | 4,667,751.70   | .....                       | 1,157,055.70                |
| Five dollars .....          | .....       | 2,210,801.25   | .....                       | 2,210,801.25                |
| Ten dollars .....           | .....       | 3,506,372.50   | .....                       | 3,506,372.50                |
| Twenty dollars .....        | .....       | 2,391,665.00   | .....                       | 2,391,665.00                |
| Fifty dollars .....         | .....       | 841,932.50     | .....                       | 841,932.50                  |
| One hundred dollars .....   | .....       | 974,975.00     | .....                       | 974,975.00                  |
| Five hundred dollars .....  | 2,032,000   | 1,504,975.00   | \$527,025.00                | .....                       |
| One thousand dollars .....  | 8,112,000   | 5,459,000.00   | 2,653,000.00                | .....                       |
| Total .....                 | 16,138,044  | 25,855,156.20  | 3,180,025.00                | 12,897,137.20               |
| 1869.                       |             |                |                             |                             |
| One dollar .....            | 5,522,000   | 4,929,028.40   | 592,971.60                  | .....                       |
| Two dollars .....           | 8,000,432   | 5,287,765.90   | 2,712,666.10                | .....                       |
| Five dollars .....          | 4,336,180   | 6,641,495.50   | .....                       | 2,305,315.50                |
| Ten dollars .....           | 8,004,960   | 6,833,888.00   | 1,171,072.00                | .....                       |
| Twenty dollars .....        | 16,000,320  | 5,816,229.00   | 10,184,091.00               | .....                       |
| Fifty dollars .....         | .....       | 7,211,355.00   | .....                       | 7,211,355.00                |
| One hundred dollars .....   | 5,656,000   | 6,010,285.00   | .....                       | 354,285.00                  |
| Five hundred dollars .....  | 10,000,000  | 7,548,475.00   | 2,451,525.00                | .....                       |
| One thousand dollars .....  | 20,000,000  | 7,669,000.00   | 12,331,000.00               | .....                       |
| Total .....                 | 77,519,892  | 57,947,521.80  | 29,443,325.70               | 9,870,955.50                |
| 1870.                       |             |                |                             |                             |
| One dollar .....            | 8,220,000   | 4,422,884.45   | 3,797,115.55                | .....                       |
| Two dollars .....           | 14,032,000  | 5,209,611.30   | 8,822,388.70                | .....                       |
| Five dollars .....          | 19,580,000  | 10,053,996.25  | 9,526,003.75                | .....                       |
| Ten dollars .....           | 37,920,000  | 19,001,072.50  | 18,918,927.50               | .....                       |
| Twenty dollars .....        | 23,760,000  | 21,605,403.00  | 2,154,597.00                | .....                       |
| Fifty dollars .....         | 20,600,000  | 9,223,617.50   | 11,376,382.50               | .....                       |
| One hundred dollars .....   | 28,600,000  | 11,411,460.00  | 17,188,540.00               | .....                       |
| Five hundred dollars .....  | .....       | 16,433,475.00  | .....                       | 16,433,475.00               |
| One thousand dollars .....  | .....       | 37,812,000.00  | .....                       | 37,812,000.00               |
| Total .....                 | 152,712,000 | 135,173,520.00 | 71,783,955.00               | 54,245,475.00               |
| 1871.                       |             |                |                             |                             |
| One dollar .....            | 17,480,000  | 5,002,208.45   | 12,477,791.55               | .....                       |
| Two dollars .....           | 16,992,000  | 6,821,860.80   | 10,170,139.20               | .....                       |
| Five dollars .....          | 12,560,000  | 14,016,532.25  | .....                       | 1,456,532.25                |
| Ten dollars .....           | 29,400,000  | 16,997,841.50  | 12,402,158.50               | .....                       |
| Twenty dollars .....        | 26,680,000  | 16,607,793.00  | 10,072,207.00               | .....                       |
| Fifty dollars .....         | 9,600,000   | 5,089,320.00   | 4,510,680.00                | .....                       |
| One hundred dollars .....   | 120,000     | 8,915,880.00   | .....                       | 8,795,880.00                |
| Five hundred dollars .....  | 34,800,000  | 16,069,875.00  | 18,730,125.00               | .....                       |
| One thousand dollars .....  | 54,800,000  | 31,067,000.00  | 23,733,000.00               | .....                       |
| Five thousand dollars ..... | .....       | .....          | .....                       | .....                       |
| Ten thousand dollars .....  | .....       | .....          | .....                       | .....                       |
| Total .....                 | 202,432,000 | 120,588,311.00 | 92,096,101.25               | 10,252,412.25               |
| 1872.                       |             |                |                             |                             |
| One dollar .....            | 6,284,000   | 5,724,516.60   | 559,483.40                  | .....                       |
| Two dollars .....           | 8,216,000   | 7,566,791.90   | 649,208.10                  | .....                       |
| Five dollars .....          | 4,560,000   | 11,658,604.00  | .....                       | 7,098,604.00                |
| Ten dollars .....           | 5,160,000   | 13,584,505.50  | .....                       | 8,424,505.50                |
| Twenty dollars .....        | 3,080,000   | 13,264,976.50  | .....                       | 10,184,976.50               |
| Fifty dollars .....         | .....       | 2,700,294.50   | .....                       | 2,700,294.50                |
| One hundred dollars .....   | .....       | 4,722,665.00   | .....                       | 4,722,665.00                |
| Five hundred dollars .....  | .....       | 4,409,450.00   | .....                       | 4,409,450.00                |
| One thousand dollars .....  | .....       | 4,468,000.00   | .....                       | 4,468,000.00                |
| Five thousand dollars ..... | .....       | .....          | .....                       | .....                       |
| Ten thousand dollars .....  | .....       | .....          | .....                       | .....                       |
| Total .....                 | 27,300,000  | 68,099,804.00  | 1,208,691.50                | 42,008,495.50               |



No. 14.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS  
AND BY FISCAL YEARS—Continued.

| Denomination.                                                         | Issued.     | Redeemed.      | Increase in<br>circulation. | Decrease in<br>circulation. |
|-----------------------------------------------------------------------|-------------|----------------|-----------------------------|-----------------------------|
| <b>1873.</b>                                                          |             |                |                             |                             |
| One dollar .....                                                      | \$4,328,000 | \$6,517,793.20 | .....                       | \$2,189,793.20              |
| Two dollars .....                                                     | 3,608,000   | 7,712,608.55   | .....                       | 4,104,608.55                |
| Five dollars .....                                                    | 5,240,000   | 9,903,055.00   | .....                       | 4,663,055.00                |
| Ten dollars .....                                                     | 1,000,000   | 12,367,770.75  | .....                       | 11,367,770.75               |
| Twenty dollars .....                                                  | 7,360,000   | 10,732,676.50  | .....                       | 3,372,676.50                |
| Fifty dollars .....                                                   | .....       | 1,755,468.00   | .....                       | 1,755,468.00                |
| One hundred dollars .....                                             | .....       | 2,692,370.00   | .....                       | 2,692,370.00                |
| Five hundred dollars .....                                            | .....       | 5,529,025.00   | .....                       | 5,529,025.00                |
| One thousand dollars .....                                            | .....       | 6,808,300.00   | .....                       | 6,808,300.00                |
| Five thousand dollars .....                                           | .....       | .....          | .....                       | .....                       |
| Ten thousand dollars .....                                            | .....       | .....          | .....                       | .....                       |
| Total .....                                                           | 21,536,000  | 64,019,067.00  | .....                       | 42,483,067.00               |
| Unknown denominations destroyed in<br>the great fire at Chicago ..... | .....       | 1,000,000.00   | .....                       | .....                       |
| Total .....                                                           | .....       | 65,019,067.00  | .....                       | .....                       |
| <b>1874.</b>                                                          |             |                |                             |                             |
| One dollar .....                                                      | 6,143,612   | 8,571,888.50   | .....                       | 2,428,276.50                |
| Two dollars .....                                                     | 7,657,520   | 9,534,938.00   | .....                       | 1,877,418.00                |
| Five dollars .....                                                    | 8,635,760   | 8,452,272.50   | \$183,487.50                | .....                       |
| Ten dollars .....                                                     | 11,705,240  | 12,273,385.00  | .....                       | 568,145.00                  |
| Twenty dollars .....                                                  | 12,258,400  | 8,887,230.00   | 3,371,170.00                | .....                       |
| Fifty dollars .....                                                   | .....       | 2,030,775.00   | .....                       | 2,030,775.00                |
| One hundred dollars .....                                             | 8,384,000   | 2,695,400.00   | 5,688,600.00                | .....                       |
| Five hundred dollars .....                                            | 10,090,000  | 34,118,000.00  | .....                       | 24,028,000.00               |
| One thousand dollars .....                                            | 20,100,000  | 7,840,000.00   | 12,260,000.00               | .....                       |
| Five thousand dollars .....                                           | .....       | .....          | .....                       | .....                       |
| Ten thousand dollars .....                                            | .....       | .....          | .....                       | .....                       |
| Total .....                                                           | 84,974,532  | 94,403,889.00  | 21,503,257.50               | 30,932,614.50               |
| <b>1875.</b>                                                          |             |                |                             |                             |
| One dollar .....                                                      | 14,626,156  | 13,690,631.50  | 935,524.50                  | .....                       |
| Two dollars .....                                                     | 10,934,400  | 16,923,516.00  | .....                       | 5,989,116.00                |
| Five dollars .....                                                    | 6,926,000   | 19,657,201.50  | .....                       | 12,731,201.50               |
| Ten dollars .....                                                     | 13,560,000  | 36,689,380.00  | .....                       | 23,129,380.00               |
| Twenty dollars .....                                                  | 10,160,000  | 30,522,828.00  | .....                       | 20,362,828.00               |
| Fifty dollars .....                                                   | 8,960,700   | 7,931,850.00   | 1,028,850.00                | .....                       |
| One hundred dollars .....                                             | 3,290,000   | 10,111,500.00  | .....                       | 6,821,500.00                |
| Five hundred dollars .....                                            | 27,950,000  | 5,663,000.00   | 22,287,000.00               | .....                       |
| One thousand dollars .....                                            | 7,500,000   | 27,879,000.00  | .....                       | 20,379,000.00               |
| Five thousand dollars .....                                           | .....       | .....          | .....                       | .....                       |
| Ten thousand dollars .....                                            | .....       | .....          | .....                       | .....                       |
| Total .....                                                           | 103,907,256 | 169,068,907.00 | 24,251,374.50               | 89,413,025.50               |
| <b>1876.</b>                                                          |             |                |                             |                             |
| One dollar .....                                                      | 13,444,758  | 12,855,120.60  | 589,637.40                  | .....                       |
| Two dollars .....                                                     | 12,792,000  | 11,655,842.40  | 1,136,157.60                | .....                       |
| Five dollars .....                                                    | 13,120,000  | 11,654,081.00  | 1,465,919.00                | .....                       |
| Ten dollars .....                                                     | 11,156,000  | 14,905,686.00  | .....                       | 3,749,686.00                |
| Twenty dollars .....                                                  | 12,184,000  | 13,187,379.00  | .....                       | 1,003,379.00                |
| Fifty dollars .....                                                   | 10,151,000  | 5,922,185.00   | 4,228,815.00                | .....                       |
| One hundred dollars .....                                             | 5,680,000   | 9,676,760.00   | .....                       | 3,996,760.00                |
| Five hundred dollars .....                                            | 12,450,000  | 9,379,500.00   | 3,070,500.00                | .....                       |
| One thousand dollars .....                                            | 200,000     | 7,940,500.00   | .....                       | 7,740,500.00                |
| Five thousand dollars .....                                           | .....       | .....          | .....                       | .....                       |
| Ten thousand dollars .....                                            | .....       | .....          | .....                       | .....                       |
| Total .....                                                           | 91,177,758  | 97,177,054.00  | 10,491,029.00               | 16,490,325.00               |
| <b>1877.</b>                                                          |             |                |                             |                             |
| One dollar .....                                                      | 10,147,399  | 12,994,606.10  | .....                       | 2,847,207.10                |
| Two dollars .....                                                     | 9,432,000   | 11,542,653.40  | .....                       | 2,110,653.40                |
| Five dollars .....                                                    | 14,180,000  | 11,159,948.50  | 3,020,051.50                | .....                       |
| Ten dollars .....                                                     | 7,320,000   | 12,229,152.00  | .....                       | 4,909,152.00                |
| Twenty dollars .....                                                  | 8,160,000   | 11,931,466.00  | .....                       | 3,771,466.00                |
| Fifty dollars .....                                                   | 5,983,300   | 5,559,155.00   | 424,145.00                  | .....                       |
| One hundred dollars .....                                             | 6,985,200   | 4,796,870.00   | 2,188,330.00                | .....                       |
| Five hundred dollars .....                                            | 5,733,000   | 5,617,000.00   | 116,000.00                  | .....                       |
| One thousand dollars .....                                            | 4,500,000   | 6,618,000.00   | .....                       | 2,118,000.00                |
| Five thousand dollars .....                                           | .....       | .....          | .....                       | .....                       |
| Ten thousand dollars .....                                            | .....       | .....          | .....                       | .....                       |
| Total .....                                                           | 72,440,899  | 82,448,851.00  | 5,748,526.50                | 15,756,478.50               |



## No. 14.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS AND BY FISCAL YEARS—Continued.

| Denomination.               | Issued.     | Redeemed.       | Increase in circulation. | Decrease in circulation. |
|-----------------------------|-------------|-----------------|--------------------------|--------------------------|
| 1878.                       |             |                 |                          |                          |
| One dollar .....            | \$7,562,351 | \$11,792,775.00 | .....                    | \$4,230,424.00           |
| Two dollars .....           | 6,288,000   | 10,746,878.00   | .....                    | 4,458,878.00             |
| Five dollars .....          | 15,820,000  | 16,111,867.00   | .....                    | 291,867.00               |
| Ten dollars .....           | 11,380,000  | 13,763,063.00   | .....                    | 2,383,063.00             |
| Twenty dollars .....        | 9,200,000   | 9,086,554.00    | \$113,446.00             | .....                    |
| Fifty dollars .....         | 3,200,000   | 6,267,030.00    | .....                    | 3,067,030.00             |
| One hundred dollars .....   | 6,408,600   | 4,194,100.00    | 2,214,500.00             | .....                    |
| Five hundred dollars .....  | 4,817,000   | 4,424,000.00    | 393,000.00               | .....                    |
| One thousand dollars .....  | 2,600,000   | 3,973,000.00    | .....                    | 1,373,000.00             |
| Five thousand dollars ..... | .....       | .....           | .....                    | .....                    |
| Ten thousand dollars .....  | .....       | .....           | .....                    | .....                    |
| Total .....                 | 67,275,951  | 80,359,267.00   | 2,720,946.00             | 15,804,262.00            |
| 1879.                       |             |                 |                          |                          |
| One dollar .....            | 6,503,133   | 9,223,026.50    | .....                    | 2,719,893.50             |
| Two dollars .....           | 5,892,000   | 8,710,295.00    | .....                    | 2,818,295.00             |
| Five dollars .....          | 11,060,000  | 11,622,443.50   | .....                    | 562,443.50               |
| Ten dollars .....           | 9,280,000   | 10,193,082.00   | .....                    | 913,082.00               |
| Twenty dollars .....        | 7,400,000   | 9,649,756.00    | .....                    | 2,249,756.00             |
| Fifty dollars .....         | 2,400,000   | 4,059,340.00    | .....                    | 1,659,340.00             |
| One hundred dollars .....   | 5,007,700   | 4,593,890.00    | 413,810.00               | .....                    |
| Five hundred dollars .....  | 5,650,000   | 3,959,000.00    | 1,691,000.00             | .....                    |
| One thousand dollars .....  | 3,900,000   | 2,042,000.00    | 1,858,000.00             | .....                    |
| Five thousand dollars ..... | 4,005,000   | 5,000.00        | 4,000,000.00             | .....                    |
| Ten thousand dollars .....  | 3,010,000   | 50,000.00       | 2,960,000.00             | .....                    |
| Total .....                 | 64,107,833  | 64,107,833.00   | 10,922,810.00            | 10,922,810.00            |
| 1880.                       |             |                 |                          |                          |
| One dollar .....            | 9,057,863   | 6,935,511.80    | 2,122,351.20             | .....                    |
| Two dollars .....           | 8,232,000   | 5,971,840.20    | 2,260,159.80             | .....                    |
| Five dollars .....          | 19,680,000  | 8,354,565.00    | 11,325,435.00            | .....                    |
| Ten dollars .....           | 16,520,000  | 6,241,811.00    | 10,278,189.00            | .....                    |
| Twenty dollars .....        | 17,360,000  | 5,687,680.00    | 11,672,320.00            | .....                    |
| Fifty dollars .....         | 1,400,000   | 2,114,345.00    | .....                    | 714,345.00               |
| One hundred dollars .....   | 3,052,700   | 2,293,310.00    | 759,390.00               | .....                    |
| Five hundred dollars .....  | 2,300,000   | 15,645,500.00   | .....                    | 13,345,500.00            |
| One thousand dollars .....  | 700,000     | 19,238,000.00   | .....                    | 18,538,000.00            |
| Five thousand dollars ..... | 1,000,000   | 4,320,000.00    | .....                    | 3,320,000.00             |
| Ten thousand dollars .....  | 2,000,000   | 4,500,000.00    | .....                    | 2,500,000.00             |
| Total .....                 | 81,302,563  | 81,302,563.00   | 38,417,845.00            | 38,417,845.00            |
| 1881.                       |             |                 |                          |                          |
| One dollar .....            | 9,889,034   | 7,575,604.40    | 2,313,429.60             | .....                    |
| Two dollars .....           | 8,752,000   | 6,860,690.60    | 1,891,309.40             | .....                    |
| Five dollars .....          | 14,760,000  | 10,623,470.00   | 4,136,530.00             | .....                    |
| Ten dollars .....           | 9,160,000   | 7,086,364.00    | 2,073,636.00             | .....                    |
| Twenty dollars .....        | 6,240,000   | 6,111,610.00    | 128,390.00               | .....                    |
| Fifty dollars .....         | 1,200,000   | 2,306,085.00    | .....                    | 1,106,085.00             |
| One hundred dollars .....   | 2,944,300   | 2,794,510.00    | 149,790.00               | .....                    |
| Five hundred dollars .....  | 700,000     | 5,354,000.00    | .....                    | 4,654,000.00             |
| One thousand dollars .....  | 900,000     | 5,408,000.00    | .....                    | 4,508,000.00             |
| Five thousand dollars ..... | .....       | 225,000.00      | .....                    | 225,000.00               |
| Ten thousand dollars .....  | .....       | 200,000.00      | .....                    | 200,000.00               |
| Total .....                 | 54,545,334  | 54,545,334.00   | 10,693,085.00            | 10,693,085.00            |
| 1882.                       |             |                 |                          |                          |
| One dollar .....            | 11,445,524  | 8,370,332.00    | 3,075,192.00             | .....                    |
| Two dollars .....           | 10,472,000  | 8,093,497.00    | 2,378,503.00             | .....                    |
| Five dollars .....          | 14,280,000  | 16,506,538.00   | .....                    | 2,226,538.00             |
| Ten dollars .....           | 6,680,000   | 10,885,621.00   | .....                    | 4,205,621.00             |
| Twenty dollars .....        | 5,680,000   | 9,294,126.00    | .....                    | 3,614,126.00             |
| Fifty dollars .....         | 3,200,000   | 2,711,140.00    | 488,860.00               | .....                    |
| One hundred dollars .....   | 4,527,900   | 3,006,170.00    | 1,521,730.00             | .....                    |
| Five hundred dollars .....  | 1,750,000   | 1,444,000.00    | 306,000.00               | .....                    |
| One thousand dollars .....  | 1,500,000   | 1,189,000.00    | 311,000.00               | .....                    |
| Five thousand dollars ..... | 4,995,000   | 5,030,000.00    | .....                    | 35,000.00                |
| Ten thousand dollars .....  | 14,990,000  | 12,990,000.00   | 2,000,000.00             | .....                    |
| Total .....                 | 79,520,424  | 79,520,424.00   | 10,081,285.00            | 10,081,285.00            |



No. 14.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS  
AND BY FISCAL YEARS—Continued.

| Denomination.               | Issued.            | Redeemed.             | Increase in circulation. | Decrease in circulation. |
|-----------------------------|--------------------|-----------------------|--------------------------|--------------------------|
| <b>1883.</b>                |                    |                       |                          |                          |
| One dollar .....            | \$11,986,114       | \$9,970,610.80        | \$2,015,503.20           | .....                    |
| Two dollars .....           | 9,672,000          | 8,770,231.20          | 901,768.80               | .....                    |
| Five dollars .....          | 22,860,000         | 19,052,455.00         | 3,807,545.00             | .....                    |
| Ten dollars .....           | 14,240,000         | 14,291,880.00         | .....                    | \$51,880.00              |
| Twenty dollars .....        | 6,000,000          | 12,210,562.00         | .....                    | 6,210,562.00             |
| Fifty dollars .....         | 3,900,000          | 4,205,875.00          | .....                    | 305,875.00               |
| One hundred dollars .....   | 4,356,600          | 4,523,600.00          | .....                    | 167,000.00               |
| Five hundred dollars .....  | 2,350,000          | 2,127,500.00          | 222,500.00               | .....                    |
| One thousand dollars .....  | 4,400,000          | 2,407,000.00          | 1,993,000.00             | .....                    |
| Five thousand dollars ..... | 10,000,000         | 10,105,000.00         | .....                    | 105,000.00               |
| Ten thousand dollars .....  | 20,000,000         | 22,100,000.00         | .....                    | 2,100,000.00             |
| <b>Total .....</b>          | <b>109,764,714</b> | <b>109,764,714.00</b> | <b>8,940,317.00</b>      | <b>8,940,317.00</b>      |
| <b>1884.</b>                |                    |                       |                          |                          |
| One dollar .....            | 8,943,236          | 10,019,508.00         | .....                    | 1,076,272.00             |
| Two dollars .....           | 7,808,000          | 8,434,508.00          | .....                    | 626,508.00               |
| Five dollars .....          | 23,420,000         | 19,017,170.00         | 4,402,830.00             | .....                    |
| Ten dollars .....           | 12,160,000         | 15,365,870.00         | .....                    | 3,205,870.00             |
| Twenty dollars .....        | 9,280,000          | 13,672,280.00         | .....                    | 4,392,280.00             |
| Fifty dollars .....         | 4,200,000          | 4,877,000.00          | .....                    | 677,000.00               |
| One hundred dollars .....   | 5,237,000          | 5,898,400.00          | .....                    | 661,400.00               |
| Five hundred dollars .....  | 4,900,000          | 3,084,500.00          | 1,815,500.00             | .....                    |
| One thousand dollars .....  | 10,000,000         | 5,294,000.00          | 4,706,000.00             | .....                    |
| Five thousand dollars ..... | .....              | 185,000.00            | .....                    | 185,000.00               |
| Ten thousand dollars .....  | .....              | 100,000.00            | .....                    | 100,000.00               |
| <b>Total .....</b>          | <b>85,948,236</b>  | <b>85,948,236.00</b>  | <b>10,924,330.00</b>     | <b>10,924,330.00</b>     |
| <b>1885.</b>                |                    |                       |                          |                          |
| One dollar .....            | 10,187,153         | 11,895,276.00         | .....                    | 1,708,123.00             |
| Two dollars .....           | 10,856,000         | 10,458,817.00         | 397,183.00               | .....                    |
| Five dollars .....          | 19,300,000         | 18,855,110.00         | 444,890.00               | .....                    |
| Ten dollars .....           | 9,640,000          | 14,627,630.00         | .....                    | 4,987,630.00             |
| Twenty dollars .....        | 9,760,000          | 12,688,120.00         | .....                    | 2,928,120.00             |
| Fifty dollars .....         | 4,800,000          | 4,549,000.00          | 251,000.00               | .....                    |
| One hundred dollars .....   | 5,600,000          | 6,344,200.00          | .....                    | 744,200.00               |
| Five hundred dollars .....  | 2,350,000          | 2,707,000.00          | .....                    | 357,000.00               |
| One thousand dollars .....  | 12,000,000         | 2,318,000.00          | 9,682,000.00             | .....                    |
| Five thousand dollars ..... | .....              | 30,000.00             | .....                    | 30,000.00                |
| Ten thousand dollars .....  | .....              | 20,000.00             | .....                    | 20,000.00                |
| <b>* Total .....</b>        | <b>84,493,153</b>  | <b>84,493,153.00</b>  | <b>10,775,073.00</b>     | <b>10,775,073.00</b>     |
| <b>1886.</b>                |                    |                       |                          |                          |
| One dollar .....            | .....              | 7,348,139.00          | .....                    | 7,348,139.00             |
| Two dollars .....           | .....              | 7,090,700.00          | .....                    | 7,090,700.00             |
| Five dollars .....          | 21,320,000         | 11,688,586.00         | 9,631,414.00             | .....                    |
| Ten dollars .....           | 9,960,000          | 7,840,725.00          | 2,119,275.00             | .....                    |
| Twenty dollars .....        | 7,120,000          | 7,168,130.00          | .....                    | 48,130.00                |
| Fifty dollars .....         | 2,000,000          | 2,168,630.00          | .....                    | 168,630.00               |
| One hundred dollars .....   | 4,700,000          | 6,237,090.00          | .....                    | 1,537,090.00             |
| Five hundred dollars .....  | 400,000            | 4,533,000.00          | .....                    | 4,133,000.00             |
| One thousand dollars .....  | 17,500,000         | 8,855,000.00          | 8,645,000.00             | .....                    |
| Five thousand dollars ..... | .....              | 40,000.00             | .....                    | 40,000.00                |
| Ten thousand dollars .....  | .....              | 30,000.00             | .....                    | 30,000.00                |
| <b>Total .....</b>          | <b>63,000,000</b>  | <b>63,000,000.00</b>  | <b>20,395,689.00</b>     | <b>20,395,689.00</b>     |
| <b>1887.</b>                |                    |                       |                          |                          |
| One dollar .....            | .....              | 8,806,546.00          | .....                    | 8,806,546.00             |
| Two dollars .....           | .....              | 9,195,798.00          | .....                    | 9,195,798.00             |
| Five dollars .....          | 26,740,000         | 17,304,368.00         | 9,435,632.00             | .....                    |
| Ten dollars .....           | 22,640,000         | 8,927,190.00          | 13,712,810.00            | .....                    |
| Twenty dollars .....        | 16,240,000         | 7,389,018.00          | 8,850,982.00             | .....                    |
| Fifty dollars .....         | 2,000,000          | 3,382,280.00          | .....                    | 1,382,280.00             |
| One hundred dollars .....   | 2,800,000          | 4,516,300.00          | .....                    | 1,716,300.00             |
| Five hundred dollars .....  | .....              | 4,719,500.00          | .....                    | 4,719,500.00             |
| One thousand dollars .....  | 3,648,000          | 9,812,000.00          | .....                    | 6,164,000.00             |
| Five thousand dollars ..... | .....              | 15,000.00             | .....                    | 15,000.00                |
| Ten thousand dollars .....  | .....              | .....                 | .....                    | .....                    |
| <b>Total .....</b>          | <b>74,068,000</b>  | <b>74,068,000.00</b>  | <b>31,999,424.00</b>     | <b>31,999,424.00</b>     |



No. 15.—COMPARATIVE STATEMENT OF THE ISSUE AND REDEMPTION OF UNITED STATES NOTES FOR THE LAST THREE FISCAL YEARS.

| Month.            | Small notes issued. |            |             |             |             | Total issued. | Small notes redeemed. |               |               |                |                |                |
|-------------------|---------------------|------------|-------------|-------------|-------------|---------------|-----------------------|---------------|---------------|----------------|----------------|----------------|
|                   | 1s.                 | 2s.        | 5s.         | 10s.        | 20s.        |               | Total redeemed.       | 1s.           | 2s.           | 5s.            | 10s.           | 20s.           |
| 1884—July.....    | \$272,000           | \$832,000  | \$2,800,000 | \$2,160,000 | \$1,760,000 | \$7,824,000   | \$5,413,617.00        | \$772,510.00  | \$691,012.00  | \$1,493,535.00 | \$1,274,540.00 | \$1,182,020.00 |
| August.....       | 1,040,000           | 1,400,000  | 600,000     | 360,000     | 480,000     | 3,880,000     | 5,316,750.00          | 756,400.00    | 673,600.00    | 1,509,250.00   | 1,265,500.00   | 1,112,000.00   |
| September.....    | 1,012,000           | 1,192,000  | 2,120,000   | 1,640,000   | 240,000     | 6,204,000     | 5,157,067.00          | 832,155.00    | 717,902.00    | 1,411,000.00   | 1,111,010.00   | 1,085,000.00   |
| October.....      | 1,176,000           | 1,456,000  | 2,940,000   | 1,440,000   | 80,000      | 6,092,000     | 5,966,094.00          | 1,035,250.00  | 916,634.00    | 1,545,080.00   | 1,304,030.00   | 1,165,100.00   |
| November.....     | 1,008,000           | 1,136,000  | 1,620,000   | 1,000,000   | 960,000     | 5,724,000     | 6,046,184.00          | 1,000,898.00  | 900,136.00    | 1,609,060.00   | 1,341,290.00   | 1,194,800.00   |
| December.....     | 880,000             | 800,000    | 1,240,000   | 320,000     | 800,000     | 4,040,000     | 6,282,396.00          | 1,129,336.00  | 974,385.00    | 1,766,175.00   | 1,290,280.00   | 1,122,220.00   |
| 1885—January..... | 823,153             | 752,000    | 1,260,000   | 960,000     | 1,120,000   | 4,915,153     | 7,272,785.00          | 1,382,967.00  | 1,214,518.00  | 2,141,800.00   | 1,409,500.00   | 1,124,000.00   |
| February.....     | 1,024,000           | 808,000    | 1,140,000   | 640,000     | 880,000     | 4,492,000     | 5,618,179.00          | 973,185.00    | 861,064.00    | 1,591,000.00   | 1,265,710.00   | 927,220.00     |
| March.....        | 1,152,000           | 1,008,000  | 1,360,000   | 480,000     | 1,040,000   | 5,040,000     | 6,196,507.00          | 1,220,152.00  | 1,058,110.00  | 1,714,825.00   | 1,205,040.00   | 998,380.00     |
| April.....        | 1,120,000           | 992,000    | 960,000     | 600,000     | 640,000     | 4,312,000     | 6,402,968.00          | 1,136,077.00  | 999,296.00    | 1,814,105.00   | 1,336,170.00   | 1,117,320.00   |
| May.....          | 408,000             | 272,000    | 2,000,000   | 840,000     | 880,000     | 4,400,000     | 4,420,256.00          | 808,150.00    | 716,356.00    | 1,125,250.00   | 925,500.00     | 845,000.00     |
| June.....         | 272,000             | 208,000    | 1,260,000   | 200,000     | 880,000     | 2,820,000     | 4,432,150.00          | 848,196.00    | 735,804.00    | 1,134,030.00   | 899,060.00     | 815,060.00     |
| Total.....        | 10,187,153          | 10,856,000 | 19,300,000  | 9,640,000   | 9,760,000   | 59,743,153    | 68,524,953.00         | 11,895,276.00 | 10,458,817.00 | 18,855,110.00  | 14,627,630.00  | 12,688,120.00  |
| July.....         | .....               | .....      | 1,180,000   | 520,000     | 80,000      | 1,780,000     | 2,259,150.00          | 451,023.00    | 396,412.00    | 574,035.00     | 440,600.00     | 397,080.00     |
| August.....       | .....               | .....      | 1,460,000   | 1,160,000   | 1,040,000   | 3,660,000     | 3,161,550.00          | 590,694.90    | 528,951.60    | 795,945.50     | 644,736.00     | 601,222.00     |
| September.....    | .....               | .....      | 3,880,000   | 2,480,000   | 1,440,000   | 7,800,000     | 3,263,500.00          | 647,617.00    | 607,798.00    | 827,035.00     | 634,030.00     | 547,020.00     |
| October.....      | .....               | .....      | 4,540,000   | 4,600,000   | 1,360,000   | 10,500,000    | 3,015,100.50          | 559,268.50    | 526,772.00    | 792,510.00     | 576,630.00     | 559,920.00     |
| November.....     | .....               | .....      | 5,860,000   | 680,000     | 560,000     | 7,460,000     | 2,895,140.00          | 550,176.50    | 524,946.00    | 783,477.50     | 552,520.00     | 484,020.00     |
| December.....     | .....               | .....      | 1,680,000   | 360,000     | 1,680,000   | 3,360,000     | 3,211,819.50          | 619,262.50    | 574,489.00    | 879,852.00     | 611,712.00     | 526,504.00     |
| 1886—January..... | .....               | .....      | .....       | 160,000     | 320,000     | 480,000       | 4,218,750.00          | 777,458.00    | 772,732.00    | 1,185,980.00   | 788,280.00     | 694,300.00     |
| February.....     | .....               | .....      | .....       | .....       | .....       | .....         | 3,787,550.00          | 619,649.00    | 611,450.00    | 1,101,761.00   | 739,690.00     | 715,000.00     |
| March.....        | .....               | .....      | .....       | .....       | .....       | .....         | 3,665,750.00          | 633,121.00    | 647,244.00    | 1,078,835.00   | 681,170.00     | 625,380.00     |
| April.....        | .....               | .....      | 1,520,000   | .....       | .....       | 2,160,000     | 3,693,210.00          | 652,746.00    | 627,451.00    | 1,110,286.00   | 680,727.00     | 622,000.00     |
| May.....          | .....               | .....      | 300,000     | .....       | .....       | 300,000       | 3,933,310.00          | 625,015.00    | 629,892.00    | 1,261,709.00   | 728,410.00     | 688,284.00     |
| June.....         | .....               | .....      | 900,000     | .....       | .....       | 900,000       | 4,031,450.00          | 622,108.00    | 642,562.00    | 1,297,160.00   | 762,220.00     | 707,400.00     |
| Total.....        | .....               | .....      | 21,320,000  | 9,960,000   | 7,120,000   | 38,400,000    | 41,136,280.00         | 7,348,139.40  | 7,090,699.60  | 11,688,586.00  | 7,840,725.00   | 7,168,130.00   |
| July.....         | .....               | .....      | 1,580,000   | .....       | 640,000     | 2,220,000     | 3,675,240.00          | 551,485.80    | 587,582.20    | 1,203,086.00   | 695,032.00     | 638,054.00     |
| August.....       | .....               | .....      | 2,640,000   | 1,440,000   | 1,360,000   | 5,440,000     | 3,371,960.00          | 504,901.00    | 539,165.00    | 1,108,824.00   | 602,448.00     | 616,622.00     |
| September.....    | .....               | .....      | 6,000,000   | 1,600,000   | 320,000     | 7,920,000     | 4,407,850.00          | 1,188,300.00  | 1,035,300.00  | 1,103,250.00   | 521,000.00     | 560,000.00     |
| October.....      | .....               | .....      | 3,600,000   | 4,360,000   | 800,000     | 8,760,000     | 3,461,800.00          | 627,847.00    | 635,157.00    | 1,064,549.00   | 544,907.00     | 589,340.00     |
| November.....     | .....               | .....      | 4,000,000   | .....       | 1,280,000   | 5,280,000     | 2,626,450.00          | 412,150.00    | 468,850.00    | 979,200.00     | 437,350.00     | 328,900.00     |
| December.....     | .....               | .....      | 2,260,000   | 5,080,000   | .....       | 7,340,000     | 6,738,720.00          | 1,188,808.80  | 1,316,310.20  | 2,075,358.00   | 1,147,241.00   | 1,011,002.00   |
| 1887—January..... | .....               | .....      | 2,740,000   | 2,280,000   | .....       | 5,020,000     | 5,532,600.00          | 1,044,592.60  | 1,105,750.40  | 1,869,871.00   | 840,844.00     | 671,542.00     |
| February.....     | .....               | .....      | 680,000     | 2,320,000   | 2,240,000   | 5,240,000     | 4,486,815.00          | 706,451.80    | 755,002.20    | 1,423,058.00   | 928,491.00     | 673,812.00     |
| March.....        | .....               | .....      | 540,000     | 680,000     | 1,280,000   | 2,500,000     | 4,175,610.00          | 784,657.60    | 820,942.40    | 1,537,206.00   | 620,302.00     | 412,502.00     |
| April.....        | .....               | .....      | 1,320,000   | 2,880,000   | 2,080,000   | 6,480,000     | 4,597,750.00          | 673,118.00    | 709,312.00    | 1,569,740.00   | 894,780.00     | 750,800.00     |
| May.....          | .....               | .....      | 500,000     | 1,040,000   | 3,040,000   | 4,580,000     | 4,353,550.00          | 590,493.50    | 641,967.00    | 1,683,625.50   | 854,938.00     | 582,526.00     |
| June.....         | .....               | .....      | 680,000     | 960,000     | 3,200,000   | 4,840,000     | 4,194,575.00          | 533,739.80    | 580,459.20    | 1,686,601.00   | 839,857.00     | 553,918.00     |
| Total.....        | .....               | .....      | 26,740,000  | 22,640,000  | 16,240,000  | 65,620,000    | 51,622,920.00         | 8,806,545.90  | 9,195,797.60  | 17,304,368.50  | 8,927,190.00   | 7,389,018.00   |



\*No. 15.—COMPARATIVE STATEMENT OF THE ISSUE AND REDEMPTION OF UNITED STATES NOTES FOR THE LAST THREE FISCAL YEARS—Cont'd.

| Month.            | Large notes issued. |             |           |            |         |          | Large notes redeemed. |           |           |           |           |          |          |
|-------------------|---------------------|-------------|-----------|------------|---------|----------|-----------------------|-----------|-----------|-----------|-----------|----------|----------|
|                   | 50s.                | 100s.       | 500s.     | 1,000s.    | 5,000s. | 10,000s. | Total issued.         | 50s.      | 100s.     | 500s.     | 1,000s.   | 5,000s.  | 10,000s. |
| 1884—July.....    | \$200,000           |             |           |            |         |          | \$200,000             | \$626,600 | \$905,900 | \$568,000 | \$503,000 | \$10,000 |          |
| August.....       | 200,000             | \$2,447,000 |           | \$100,000  |         |          | 2,747,000             | 393,350   | 492,900   | 222,000   | 197,000   | 5,000    |          |
| September.....    |                     | 226,000     |           |            |         |          | 226,000               | 346,550   | 537,900   | 195,500   | 193,000   |          |          |
| October.....      | 600,000             | 96,200      |           | 1,700,000  |         |          | 2,396,200             | 447,200   | 823,500   | 742,500   | 495,000   | 10,000   |          |
| November.....     | 400,000             | 539,800     |           | 1,000,000  |         |          | 1,909,800             | 465,700   | 758,100   | 192,000   | 170,000   | 5,000    | \$10,000 |
| December.....     | 800,000             | 500,000     | \$200,000 | 2,000,000  |         |          | 3,700,000             | 425,800   | 637,900   | 179,000   | 204,000   |          |          |
| 1885—January..... | 800,000             | 428,000     | 200,000   | 2,000,000  |         |          | 3,428,000             | 378,750   | 441,200   | 129,500   | 118,000   |          |          |
| February.....     | 600,000             | 260,000     | 300,000   | 900,000    |         |          | 2,060,000             | 350,350   | 403,500   | 75,000    | 102,000   |          |          |
| March.....        | 600,000             | 87,000      | 300,000   | 1,200,000  |         |          | 2,187,000             | 325,950   | 464,700   | 132,500   | 108,000   |          |          |
| April.....        | 200,000             | 246,000     | 250,000   | 2,400,000  |         |          | 3,096,000             | 342,600   | 404,600   | 133,000   | 122,000   |          |          |
| May.....          | 200,000             | 400,000     |           |            |         |          | 600,000               | 233,500   | 253,300   | 53,500    | 33,000    |          | 10,000   |
| June.....         | 200,000             | 400,000     | 1,100,000 | 500,000    |         |          | 2,200,000             | 212,650   | 220,700   | 81,500    | 73,000    |          |          |
| Total.....        | 4,800,000           | 5,600,000   | 2,350,000 | 12,000,000 |         |          | 24,750,000            | 4,549,000 | 6,344,200 | 2,707,000 | 2,318,000 | 30,000   | 20,000   |
| July.....         |                     | 300,000     | 400,000   |            |         |          | 700,000               | 86,550    | 73,300    | 25,000    | 26,000    |          | 10,000   |
| August.....       |                     |             |           |            |         |          |                       | 175,950   | 185,000   | 81,500    | 51,000    | 5,000    |          |
| September.....    |                     |             |           |            |         |          |                       | 161,300   | 163,700   | 1,558,500 | 2,653,000 |          |          |
| October.....      |                     |             |           |            |         |          |                       | 140,200   | 3,128,700 | 140,000   | 4,076,000 |          |          |
| November.....     |                     |             |           |            |         |          |                       | 145,150   | 1,044,200 | 1,940,000 | 1,070,000 | 5,000    |          |
| December.....     | 1,600,000           | 400,000     |           |            |         |          | 400,000               | 161,990   | 252,890   | 180,000   | 269,000   | 25,000   | 20,000   |
| 1886—January..... | 400,000             | 3,200,000   |           |            |         |          | 4,800,000             | 216,350   | 209,900   | 92,000    | 63,000    |          |          |
| February.....     |                     | 400,000     |           | 3,200,000  |         |          | 4,000,000             | 238,450   | 257,000   | 99,000    | 93,000    | 5,000    |          |
| March.....        |                     |             |           | 4,600,000  |         |          | 4,600,000             | 203,250   | 268,800   | 118,500   | 343,000   |          |          |
| April.....        |                     | 400,000     |           | 1,800,000  |         |          | 2,200,000             | 221,200   | 238,600   | 131,500   | 76,000    |          |          |
| May.....          |                     |             |           | 4,200,000  |         |          | 4,200,000             | 217,990   | 215,200   | 77,500    | 56,000    |          |          |
| June.....         |                     |             |           | 3,700,000  |         |          | 3,700,000             | 200,250   | 199,800   | 89,500    | 79,000    |          |          |
| Total.....        | 2,000,000           | 4,700,000   | 400,000   | 17,500,000 |         |          | 24,600,000            | 2,168,630 | 6,237,090 | 4,533,000 | 8,855,000 | 40,000   | 30,000   |
| July.....         |                     |             |           |            |         |          |                       | 866,570   | 1,124,190 | 120,000   | 82,000    |          |          |
| August.....       |                     |             |           |            |         |          |                       | 225,350   | 232,690   | 98,000    | 1,512,000 |          |          |
| September.....    |                     |             |           |            |         |          |                       | 178,450   | 318,700   | 725,000   | 2,290,000 |          |          |
| October.....      |                     |             |           |            |         |          |                       | 219,500   | 859,200   | 1,870,500 | 2,739,000 | 10,000   |          |
| November.....     |                     |             |           |            |         |          |                       | 102,450   | 174,600   | 932,500   | 1,444,000 |          |          |
| December.....     | 200,000             | 400,000     |           |            |         |          | 600,000               | 354,780   | 403,000   | 223,500   | 220,000   |          |          |
| 1887—January..... | 400,000             | 800,000     |           |            |         |          | 1,200,000             | 253,600   | 245,800   | 100,000   | 83,000    | 5,000    |          |
| February.....     |                     |             |           |            |         |          |                       | 264,495   | 276,190   | 111,500   | 101,000   |          |          |
| March.....        | 1,400,000           | 800,000     |           |            |         |          | 2,200,000             | 167,340   | 205,050   | 73,000    | 79,000    |          |          |
| April.....        |                     |             |           |            |         |          |                       | 297,550   | 348,700   | 124,000   | 1,112,000 |          |          |
| May.....          |                     | 400,000     |           |            |         |          | 400,000               | 218,650   | 259,300   | 82,500    | 65,000    |          |          |
| June.....         |                     |             |           |            |         |          |                       | 233,545   | 251,380   | 76,500    | 84,000    |          |          |
| Total.....        | 2,000,000           | 2,800,000   |           | 3,648,000  |         |          | 8,448,000             | 3,382,280 | 4,698,800 | 4,537,000 | 9,812,000 | 15,000   |          |



## No. 16.—SILVER CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING, BY SERIES AND DENOMINATIONS.

| Series and denomination. | Issued.                  |                      | Redeemed.              |                      | Outstanding<br>June 30, 1887. |
|--------------------------|--------------------------|----------------------|------------------------|----------------------|-------------------------------|
|                          | During fis-<br>cal year. | To June 30,<br>1887. | During fiscal<br>year. | To June 30,<br>1887. |                               |
| <i>Series of 1878.</i>   |                          |                      |                        |                      |                               |
| 10s.....                 |                          | \$2, 274, 000        | \$83, 766. 00          | \$2, 141, 344. 00    | \$132, 656. 00                |
| 20s.....                 |                          | 2, 746, 000          | 148, 552. 00           | 2, 416, 776. 00      | 321, 224. 00                  |
| 50s.....                 |                          | 3, 250, 000          | 278, 211. 00           | 2, 854, 975. 00      | 395, 025. 00                  |
| 100s.....                |                          | 3, 540, 000          | 270, 590. 00           | 3, 173, 770. 00      | 366, 230. 00                  |
| 500s.....                |                          | 4, 650, 000          | 50, 500. 00            | 4, 558, 000. 00      | 92, 000. 00                   |
| 1,000s.....              |                          | 14, 490, 000         | 98, 000. 00            | 14, 354, 000. 00     | 136, 000. 00                  |
| Total .....              |                          | 30, 950, 000         | 929, 623. 00           | 29, 498, 865. 00     | 1, 451, 135. 00               |
| <i>Series of 1880.</i>   |                          |                      |                        |                      |                               |
| 10s.....                 | \$6, 440, 000            | 86, 000, 000         | 6, 326, 526. 00        | 35, 833, 561. 00     | 50, 166, 439. 00              |
| 20s.....                 | 9, 520, 000              | 80, 760, 000         | 3, 700, 060. 00        | 30, 460, 208. 00     | 50, 299, 792. 00              |
| 50s.....                 | 1, 000, 000              | 8, 800, 000          | 2, 910, 525. 00        | 3, 998, 925. 00      | 4, 801, 075. 00               |
| 100s.....                |                          | 10, 600, 000         | 5, 626, 800. 00        | 7, 252, 800. 00      | 3, 347, 200. 00               |
| 500s.....                |                          | 9, 000, 000          | 1, 115, 500. 00        | 8, 423, 000. 00      | 577, 000. 00                  |
| 1,000s.....              |                          | 9, 000, 000          | 1, 301, 000. 00        | 8, 615, 000. 00      | 385, 000. 00                  |
| Total .....              | 16, 960, 000             | 204, 160, 000        | 20, 980, 411. 00       | 94, 583, 494. 00     | 109, 576, 506. 00             |
| <i>Series of 1886.</i>   |                          |                      |                        |                      |                               |
| 1s .....                 | 14, 156, 000             | 14, 156, 000         | 176, 503. 90           | 176, 503. 90         | 13, 979, 496. 10              |
| 2s .....                 | 8, 976, 000              | 8, 976, 000          | 70, 003. 60            | 70, 003. 60          | 8, 905, 996. 40               |
| 5s .....                 | 7, 760, 000              | 7, 760, 000          | 31, 758. 50            | 31, 758. 50          | 7, 728, 241. 50               |
| 10s .....                | 4, 000, 000              | 4, 000, 000          | 98, 225. 00            | 98, 225. 00          | 3, 901, 775. 00               |
| Total .....              | 34, 892, 000             | 34, 892, 000         | 376, 491. 00           | 376, 491. 00         | 34, 515, 509. 00              |
| Aggregate .....          | 51, 852, 000             | 270, 002, 000        | 22, 286, 525. 00       | 124, 458, 850. 00    | *145, 543, 150. 00            |

\* Including \$3,425,133 in the Treasury cash.

## No. 17.—GOLD CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING, BY SERIES AND DENOMINATIONS.

| Denomination.             | Issued.                  |                      | Redeemed.                |                      | Outstand-<br>ing June<br>30, 1887. |
|---------------------------|--------------------------|----------------------|--------------------------|----------------------|------------------------------------|
|                           | During fis-<br>cal year. | To June 30, 1887.    | During fis-<br>cal year. | To June 30, 1887.    |                                    |
| <i>Act March 3, 1863.</i> |                          |                      |                          |                      |                                    |
| 20s.....                  |                          | \$960, 000. 00       | \$20                     | \$959, 600. 00       | \$400                              |
| 50s.....                  |                          |                      |                          |                      |                                    |
| 100s.....                 |                          | 20, 234, 300. 00     | 14, 200                  | 20, 179, 000. 00     | 55, 300                            |
| 500s.....                 |                          | 32, 844, 000. 00     | 8, 500                   | 32, 783, 000. 00     | 61, 000                            |
| 1,000s.....               |                          | 121, 881, 000. 00    | 14, 000                  | 121, 677, 000. 00    | 204, 000                           |
| 5,000s.....               |                          | 457, 885, 000. 00    | 5, 000                   | 457, 500, 000. 00    | 385, 000                           |
| 10,000s.....              |                          | 314, 330, 000. 00    | 10, 000                  | 312, 660, 000. 00    | 1, 670, 000                        |
| Account Geneva Award..... |                          | 33, 000, 580. 46     |                          | 33, 000, 580. 46     |                                    |
| Total.....                |                          | 981, 134, 880. 46    | 51, 720                  | 978, 759, 180. 46    | 2, 375, 700                        |
| <i>Act July 12, 1882.</i> |                          |                      |                          |                      |                                    |
| 20s.....                  |                          | 15, 920, 000. 00     | 1, 104, 808              | 5, 048, 338. 00      | 10, 871, 662                       |
| 50s.....                  |                          | 13, 300, 000. 00     | 1, 492, 600              | 5, 074, 645. 00      | 8, 225, 355                        |
| 100s.....                 |                          | 12, 200, 000. 00     | 1, 041, 800              | 4, 297, 900. 00      | 7, 902, 100                        |
| 500s.....                 |                          | 17, 300, 000. 00     | 1, 400, 500              | 5, 330, 000. 00      | 11, 970, 000                       |
| 1,000s.....               |                          | 26, 000, 000. 00     | 1, 106, 000              | 8, 823, 000. 00      | 17, 172, 000                       |
| 5,000s.....               |                          | 22, 500, 000. 00     | 620, 000                 | 9, 690, 000. 00      | 12, 810, 000                       |
| 10,000s.....              |                          | 85, 000, 000. 00     | 2, 870, 000              | 34, 840, 000. 00     | 50, 160, 000                       |
| Total.....                |                          | 192, 220, 000. 00    | 9, 635, 708              | 73, 103, 883. 00     | 119, 111, 117                      |
| Aggregate .....           |                          | 1, 173, 354, 880. 46 | 9, 687, 428              | 1, 051, 868, 063. 46 | *121, 486, 817                     |

\* Including \$30,261,380 in the Treasury cash.



## No. 18.—SEVEN-THIRTY NOTES ISSUED, REDEEMED, AND OUTSTANDING.

| Issue.                | Total issued.   | Redeemed to June 30, 1886. | Redeemed during fiscal year. | Redeemed to June 30, 1887. | Outstanding June 30, 1887. |
|-----------------------|-----------------|----------------------------|------------------------------|----------------------------|----------------------------|
| July 17, 1861 .....   | \$140, 094, 750 | \$140, 078, 950            | -----                        | \$140, 078, 950            | \$15, 800                  |
| August 15, 1864 ..... | 299, 992, 500   | 299, 941, 150              | \$200                        | 299, 941, 350              | 51, 150                    |
| June 15, 1865 .....   | 331, 000, 000   | 330, 966, 700              | 200                          | 330, 966, 900              | 33, 100                    |
| July 15, 1865 .....   | 199, 000, 000   | 198, 949, 350              | 300                          | 198, 949, 6 0              | 50, 350                    |
| Total .....           | 970, 087, 250   | 969, 936, 150              | 700                          | 969, 936, 850              | 150, 400                   |

NOTE.—The public debt statement shows \$129,600 7-30s of 1864 and 1865 outstanding on June 30, 1887, or \$5,000 less than the amount given in the above table. The discrepancy arose in deducting \$5,000 redeemed in August, 1868, which was suspended in settlement and again deducted when suspension was removed.

## No. 19.—COUPONS FROM UNITED STATES BONDS AND INTEREST NOTES, PAID DURING THE FISCAL YEAR 1887, CLASSIFIED BY LOANS.

| Title of loan.                        | Amount.         |
|---------------------------------------|-----------------|
| Bonds:                                |                 |
| Loan of July and August, 1861 .....   | \$208. 50       |
| 5-20s of 1862 .....                   | 229. 50         |
| 10-40s of 1864 .....                  | 74. 47          |
| 5-20s of June, 1864 .....             | 12. 00          |
| 5-20s of 1865 .....                   | 75. 00          |
| Consols of 1865 .....                 | 114. 00         |
| Consols of 1867 .....                 | 315. 00         |
| Consols of 1868 .....                 | 24. 00          |
| Funded Loan of 1881 .....             | 89. 37          |
| Funded Loan of 1891 .....             | 2, 106, 204. 90 |
| Funded Loan of 1907 .....             | 4, 894, 502. 50 |
| Interest notes:                       |                 |
| Seven-thirties of 1864 and 1865 ..... | 239. 07         |
| Two-year Interest Notes of 1863 ..... | 6. 52           |
| Total .....                           | 7, 002, 094. 83 |

## No. 20.—NUMBER AND AMOUNT OF CHECKS ISSUED FOR INTEREST ON REGISTERED BONDS OF THE UNITED STATES DURING THE FISCAL YEAR 1887.

| Title of loan.                         | Number.  | Amount.           |
|----------------------------------------|----------|-------------------|
| Funded loan of 1891 .....              | 46, 708  | \$9, 159, 341. 12 |
| Funded loan of 1907 .....              | 162, 878 | 24, 580, 066. 00  |
| Loan of July 12, 1882 .....            | 5, 396   | 2, 139, 058. 68   |
| Total .....                            | 214, 982 | 35, 878, 465. 80  |
| Bonds issued to Pacific Railways ..... | 4, 454   | 3, 877, 410. 72   |
| Total .....                            | 219, 436 | 39, 755, 876. 52  |

## No. 21.—INTEREST ON 3.65 PER CENT. BONDS OF THE DISTRICT OF COLUMBIA PAID DURING THE FISCAL YEAR 1887.

| Where paid.                                | Coupons.      | Checks.       | Total.        |
|--------------------------------------------|---------------|---------------|---------------|
| Treasury United States, Washington .....   | \$24, 126. 26 | \$50, 503. 95 | \$74, 630. 21 |
| Sub-Treasury United States, New York ..... | 71, 123. 90   | 364, 616. 75  | 435, 740. 65  |
| Total .....                                | 95, 250. 16   | 415, 120. 70  | 510, 370. 86  |



No. 22.—REFUNDING CERTIFICATES ISSUED UNDER THE ACT OF FEBRUARY 26, 1879, CONVERTED INTO BONDS OF THE FUNDED LOAN OF 1907.

|                         | Issued.    | Converted.           |                            |                      | Outstand-<br>ing. |
|-------------------------|------------|----------------------|----------------------------|----------------------|-------------------|
|                         |            | To June 30,<br>1886. | During the<br>fiscal year. | To June 30,<br>1887. |                   |
| Payable to order .....  | \$58,500   | \$58,080             | -----                      | \$58,080             | \$420             |
| Payable to bearer ..... | 39,954,250 | 39,746,870           | \$32,550                   | 39,779,420           | 174,830           |
| Total.....              | 40,012,750 | 39,804,950           | 32,550                     | 39,837,500           | 175,250           |

No. 23.—TOTAL AMOUNT OF UNITED STATES BONDS RETIRED FOR THE SINKING FUND FROM MAY, 1869, TO JUNE 30, 1887.

| Title of loan.                      | How retired.                                     | From May,<br>1869, to<br>June 30, 1886. | During fis-<br>cal year. | From May,<br>1869, to<br>June 30, 1887. |
|-------------------------------------|--------------------------------------------------|-----------------------------------------|--------------------------|-----------------------------------------|
| Loan of February, 1861 .....        | Purchased .....                                  | \$10,612,000                            | -----                    | \$10,612,000                            |
|                                     | Redeemed .....                                   | -----                                   | \$2,000                  | 2,000                                   |
|                                     | Total .....                                      | 10,612,000                              | 2,000                    | 10,614,000                              |
| Oregon War Debt.....                | Purchased .....                                  | 256,800                                 | -----                    | 256,800                                 |
|                                     | Redeemed .....                                   | 100                                     | -----                    | 100                                     |
|                                     | Total .....                                      | 256,900                                 | -----                    | 256,900                                 |
| Loan of July and August, 1861...    | Purchased .....                                  | 48,776,700                              | -----                    | 48,776,700                              |
|                                     | Redeemed .....                                   | 2,500                                   | 28,700                   | 31,200                                  |
|                                     | Total .....                                      | 48,779,200                              | 28,700                   | 48,807,900                              |
| 5-20s of 1862.....                  | Purchased .....                                  | 24,029,150                              | -----                    | 24,029,150                              |
|                                     | Redeemed .....                                   | 30,035,750                              | 650                      | 30,036,400                              |
|                                     | Total .....                                      | 54,064,900                              | 650                      | 54,065,550                              |
| Loan of 1863 .....                  | Purchased .....                                  | 19,854,250                              | -----                    | 19,854,250                              |
|                                     | Redeemed .....                                   | 1,100                                   | 13,400                   | 14,500                                  |
|                                     | Total .....                                      | 19,855,350                              | 13,400                   | 19,868,750                              |
| 10-40s of 1864.....                 | Redeemed .....                                   | 690,300                                 | 1,300                    | 691,600                                 |
|                                     | 5-20s of March, 1864.....                        | Purchased .....                         | -----                    | 361,600                                 |
|                                     | -----                                            | -----                                   | -----                    | -----                                   |
| 5-20s of June, 1864.....            | do .....                                         | 18,356,100                              | -----                    | 18,356,100                              |
|                                     | Redeemed .....                                   | 11,072,100                              | -----                    | 11,072,100                              |
|                                     | Total .....                                      | 29,428,200                              | -----                    | 29,428,200                              |
| 5-20s of 1865.....                  | Purchased .....                                  | 16,866,150                              | -----                    | 16,866,150                              |
|                                     | Redeemed .....                                   | 1,974,450                               | 8,000                    | 1,982,450                               |
|                                     | Total .....                                      | 18,840,600                              | 8,000                    | 18,848,600                              |
| Consols of 1865.....                | Purchased .....                                  | 48,166,150                              | -----                    | 48,166,150                              |
|                                     | Redeemed .....                                   | 47,250                                  | 18,200                   | 65,450                                  |
|                                     | Total .....                                      | 48,213,400                              | 18,200                   | 48,231,600                              |
| Consols of 1867.....                | Purchased .....                                  | 32,115,600                              | -----                    | 32,115,600                              |
|                                     | Redeemed .....                                   | 42,700                                  | 34,000                   | 76,700                                  |
|                                     | Total .....                                      | 32,158,300                              | 34,000                   | 32,192,300                              |
| Consols of 1868.....                | Purchased .....                                  | 2,213,800                               | -----                    | 2,213,800                               |
|                                     | Redeemed .....                                   | 20,850                                  | 500                      | 21,350                                  |
|                                     | Total .....                                      | 2,234,650                               | 500                      | 2,235,150                               |
| Funded Loan of 1881.....            | Purchased .....                                  | 43,599,000                              | -----                    | 43,599,000                              |
|                                     | Redeemed .....                                   | 25,067,700                              | 3,100                    | 25,070,800                              |
|                                     | Total .....                                      | 68,666,700                              | 3,100                    | 68,669,800                              |
| Funded Loan of 1907.....            | Purchased .....                                  | 1,500,000                               | -----                    | 1,500,000                               |
|                                     | Loan of July and August, 1861,<br>continued..... | Redeemed .....                          | 1,500                    | 56,594,350                              |
|                                     | Loan of 1863, continued.....                     | do .....                                | 8,500                    | 37,219,150                              |
| Funded Loan of 1881, continued..... | do .....                                         | 43,663,100                              | 25,600                   | 43,688,700                              |
| Loan of July 12, 1882.....          | do .....                                         | 101,880,950                             | 47,748,750               | 149,629,700                             |
| Aggregate.....                      | Total purchased ...                              | 266,707,300                             | -----                    | 266,707,300                             |
|                                     | Total redeemed.....                              | 308,302,350                             | 47,894,200               | 356,196,550                             |
|                                     | -----                                            | 575,009,650                             | 47,894,200               | 622,903,850                             |



No. 24.—TOTAL AMOUNT OF UNITED STATES BONDS RETIRED FROM MAY, 1869,  
TO JUNE 30, 1887.

| Title of loan.                  | How retired.    | Rate<br>of inter-<br>est. | From May,<br>1869, to<br>June 30, 1886. | During fiscal<br>year. | To June 30,<br>1887. |
|---------------------------------|-----------------|---------------------------|-----------------------------------------|------------------------|----------------------|
|                                 |                 | <i>Per ct.</i>            |                                         |                        |                      |
| Loan of February, 1861.....     | Purchased . . . | 6                         | \$10,612,000                            | .....                  | \$10,612,000         |
|                                 | Redeemed . . .  | 6                         | 7,795,000                               | \$2,000                | 7,797,000            |
|                                 | Total . . .     |                           | 18,407,000                              | 2,000                  | 18,409,000           |
| Oregon War Debt.....            | Purchased . . . | 6                         | 256,800                                 | .....                  | 256,800              |
|                                 | Redeemed . . .  | 6                         | 684,250                                 | 100                    | 684,350              |
|                                 | Total . . .     |                           | 941,050                                 | 100                    | 941,150              |
| Loan of July and August, 1861.. | Purchased . . . | 6                         | 48,776,700                              | .....                  | 48,776,700           |
|                                 | Redeemed . . .  | 6                         | 12,793,700                              | 29,200                 | 12,822,900           |
|                                 | Total . . .     |                           | 61,570,400                              | 29,200                 | 61,599,600           |
| 5-20s of 1862.....              | Purchased . . . | 6                         | 57,155,850                              | .....                  | 57,155,850           |
|                                 | Redeemed . . .  | 6                         | 430,256,400                             | 2,300                  | 430,258,700          |
|                                 | Converted . . . | 6                         | 27,091,000                              | .....                  | 27,091,000           |
|                                 | Total . . .     |                           | 514,503,250                             | 2,300                  | 514,505,550          |
| Loan of 1863.....               | Purchased . . . | 6                         | 19,854,250                              | .....                  | 19,854,250           |
|                                 | Redeemed . . .  | 6                         | 4,656,150                               | 13,750                 | 4,669,900            |
|                                 | Total . . .     |                           | 24,510,400                              | 13,750                 | 24,524,150           |
| 5-20s of March, 1864.....       | Purchased . . . | 6                         | 1,119,800                               | .....                  | 1,119,800            |
|                                 | Redeemed . . .  | 6                         | 2,382,200                               | .....                  | 2,382,200            |
|                                 | Converted . . . | 6                         | 380,500                                 | .....                  | 380,500              |
|                                 | Total . . .     |                           | 3,882,500                               | .....                  | 3,882,500            |
| 5-20s of June, 1864.....        | Purchased . . . | 6                         | 43,459,750                              | .....                  | 43,459,750           |
|                                 | Redeemed . . .  | 6                         | 69,838,650                              | 150                    | 69,838,800           |
|                                 | Converted . . . | 6                         | 12,218,650                              | .....                  | 12,218,650           |
|                                 | Total . . .     |                           | 125,517,050                             | 150                    | 125,517,200          |
| 5-20s of 1865.....              | Purchased . . . | 6                         | 36,023,350                              | .....                  | 36,023,350           |
|                                 | Redeemed . . .  | 6                         | 157,680,450                             | 8,000                  | 157,688,450          |
|                                 | Converted . . . | 6                         | 9,586,600                               | .....                  | 9,586,600            |
|                                 | Total . . .     |                           | 203,290,400                             | 8,000                  | 203,298,400          |
| Consols of 1865.....            | Purchased . . . | 6                         | 118,950,550                             | .....                  | 118,950,550          |
|                                 | Redeemed . . .  | 6                         | 205,132,450                             | 32,750                 | 205,165,200          |
|                                 | Converted . . . | 6                         | 8,703,600                               | .....                  | 8,703,600            |
|                                 | Total . . .     |                           | 332,786,600                             | 32,750                 | 332,819,350          |
| Consols of 1867.....            | Purchased . . . | 6                         | 62,846,950                              | .....                  | 62,846,950           |
|                                 | Redeemed . . .  | 6                         | 309,755,300                             | 68,400                 | 309,823,700          |
|                                 | Converted . . . | 6                         | 5,807,500                               | .....                  | 5,807,500            |
|                                 | Exchanged . . . | 6                         | 761,100                                 | .....                  | 761,100              |
|                                 | Total . . .     |                           | 379,170,850                             | 68,400                 | 379,239,250          |
| Consols of 1868.....            | Purchased . . . | 6                         | 4,794,050                               | .....                  | 4,794,050            |
|                                 | Redeemed . . .  | 6                         | 37,414,100                              | 1,150                  | 37,415,250           |
|                                 | Converted . . . | 6                         | 211,750                                 | .....                  | 211,750              |
|                                 | Exchanged . . . | 6                         | 44,900                                  | .....                  | 44,900               |
|                                 | Total . . .     |                           | 42,464,800                              | 1,150                  | 42,465,950           |
| Total of 6 per cents.....       |                 |                           | 1,707,044,300                           | 157,800                | 1,707,202,100        |
| Texan Indemnity Stock.....      | Redeemed . . .  | 5                         | 232,000                                 | .....                  | 232,000              |
| Loan of 1858.....               | Redeemed . . .  | 5                         | 6,041,000                               | .....                  | 6,041,000            |
|                                 | Converted . . . | 5                         | 13,957,000                              | .....                  | 13,957,000           |
|                                 | Total . . .     |                           | 19,998,000                              | .....                  | 19,998,000           |
| 10-40s of 1864.....             | Redeemed . . .  | 5                         | 192,392,700                             | 13,650                 | 192,406,350          |
|                                 | Exchanged . . . | 5                         | 2,089,500                               | .....                  | 2,089,500            |
|                                 | Total . . .     |                           | 194,482,200                             | 13,650                 | 194,495,850          |



## No. 24.—TOTAL AMOUNT OF UNITED STATES BONDS RETIRED FROM MAY, 1869, TO JUNE 30, 1887—Continued.

| Title of loan.                           | How retired.   | Rate of interest. | From May, 1869, to June 30, 1886. | During fiscal year. | To June 30, 1887. |
|------------------------------------------|----------------|-------------------|-----------------------------------|---------------------|-------------------|
|                                          |                | <i>Per ct.</i>    |                                   |                     |                   |
| Funded loan of 1881.....                 | Purchased..... | 5                 | \$43,599,000                      | .....               | \$43,599,000      |
|                                          | Redeemed.....  | 5                 | 72,741,550                        | \$19,750            | 72,761,306        |
|                                          | Total.....     |                   | 116,340,550                       | 19,750              | 116,360,300       |
| Total of 5 per cents.....                |                |                   | 331,052,750                       | 33,400              | 331,086,150       |
| Funded loan of 1907.....                 | Purchased..... | 4                 | 1,500,000                         | .....               | 1,500,000         |
|                                          | Redeemed.....  | 4                 | 1,418,850                         | .....               | 1,418,850         |
|                                          | Total.....     |                   | 2,918,850                         | .....               | 2,918,850         |
| Loan of July and August, 1861—continued. | Redeemed.....  | 3½                | 127,491,350                       | 35,650              | 127,527,000       |
| Loan of 1863—continued.....              | Redeemed.....  | 3½                | 37,210,650                        | 8,500               | 37,219,150        |
|                                          | Exchanged..... | 3½                | 13,231,650                        | .....               | 13,231,650        |
|                                          | Total.....     |                   | 50,442,300                        | 8,500               | 50,450,800        |
| Funded loan of 1881—continued..          | Redeemed.....  | 3½                | 109,043,350                       | 63,750              | 109,107,100       |
|                                          | Exchanged..... | 3½                | 292,349,600                       | .....               | 292,349,600       |
|                                          | Total.....     |                   | 401,392,950                       | 63,750              | 401,456,700       |
| Total of 3½ per cents.....               |                |                   | 579,326,600                       | 107,900             | 579,434,500       |
| Loan of July 12, 1882.....               | Redeemed.....  | 3                 | 154,189,250                       | 127,612,850         | 281,802,100       |
| Total purchased.....                     |                |                   | 448,949,050                       | .....               | 448,949,050       |
| Total redeemed.....                      |                |                   | 1,939,149,350                     | 127,911,950         | 2,067,061,300     |
| Total converted.....                     |                |                   | 77,956,600                        | .....               | 77,956,600        |
| Total exchanged.....                     |                |                   | 308,476,750                       | .....               | 308,476,750       |
| Aggregate.....                           |                |                   | 2,774,531,750                     | 127,911,950         | 2,902,443,700     |

## No. 25.—BONDS OF THE LOANS GIVEN IN STATEMENT NO. 24, RETIRED PRIOR TO MAY, 1869.

| Title of loan.             | How retired.   | Rate of interest. | Amount.     |
|----------------------------|----------------|-------------------|-------------|
|                            |                | <i>Per cent.</i>  |             |
| Texan Indemnity Stock..... | Redeemed.....  | 5                 | \$4,748,000 |
| Oregon War Debt.....       | Redeemed.....  | 6                 | 145,850     |
| 10-40s of 1864.....        | Purchased..... | 5                 | 1,551,000   |
| Total.....                 |                |                   | 6,444,850   |



## No. 26.—MATURED CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1887.

| Loan.                      | Call. | When matured.  | Amount called. | Redeemed.               |                   | Outstanding. |
|----------------------------|-------|----------------|----------------|-------------------------|-------------------|--------------|
|                            |       |                |                | During the fiscal year. | To June 30, 1887. |              |
| 5-20s of 1862 .....        | 1     | Dec. 1, 1871   | \$99,959,600   | \$250                   | \$99,940,350      | \$19,250     |
|                            | 2     | Mar. 7, 1872   | 16,222,250     | -----                   | 16,218,750        | 3,500        |
|                            | 3     | Mar. 20, 1872  | 20,105,500     | -----                   | 20,083,150        | 22,350       |
|                            | 4     | June 1, 1873   | 49,878,650     | 900                     | 49,812,700        | 65,950       |
|                            | 5     | Sept. 6, 1873  | 20,042,100     | 50                      | 20,023,650        | 18,450       |
|                            | 6     | Nov. 16, 1873  | 14,335,350     | -----                   | 14,327,500        | 7,850        |
|                            | 7     | Feb. 1, 1874   | 4,994,650      | -----                   | 4,988,300         | 6,350        |
|                            | 8     | Sept. 3, 1874  | 5,020,100      | -----                   | 5,016,850         | 3,250        |
|                            | 9     | Sept. 5, 1874  | 1,004,950      | -----                   | 1,003,950         | 1,000        |
|                            | 10    | Nov. 1, 1874   | 25,017,700     | -----                   | 24,985,100        | 32,600       |
|                            | 11    | Dec. 1, 1874   | 14,807,700     | -----                   | 14,799,750        | 7,950        |
|                            | 12    | Jan. 1, 1875   | 10,168,300     | -----                   | 10,154,550        | 13,750       |
|                            | 13    | Feb. 2, 1875   | 5,091,700      | -----                   | 5,085,650         | 6,050        |
|                            | 14    | May 1, 1875    | 15,028,350     | -----                   | 15,007,700        | 20,650       |
|                            | 15    | June 1, 1875   | 5,005,600      | -----                   | 5,005,050         | 550          |
|                            | 16    | June 11, 1875  | 29,998,700     | 600                     | 29,980,150        | 18,550       |
|                            | 17    | July 20, 1875  | 5,006,300      | -----                   | 5,005,600         | 700          |
|                            | 18    | Aug. 1, 1875   | 5,001,850      | -----                   | 5,001,450         | 400          |
|                            | 19    | Aug. 15, 1875  | 5,003,550      | -----                   | 5,002,250         | 1,300        |
|                            | 20    | Sept. 1, 1875  | 10,000,950     | 500                     | 9,995,350         | 5,600        |
|                            | 21    | Sept. 24, 1875 | 5,005,200      | -----                   | 5,003,050         | 2,150        |
|                            | 22    | Oct. 14, 1875  | 10,004,800     | -----                   | 10,001,350        | 3,450        |
|                            | 23    | Oct. 28, 1875  | 14,896,750     | -----                   | 14,891,850        | 4,900        |
| Total .....                |       |                | 391,600,600    | 2,300                   | 391,334,050       | 266,550      |
| 5-20s of March, 1864 ..... | 24    | Nov. 13, 1875  | 946,600        | -----                   | 946,600           | -----        |
| 5-20s of June, 1864 .....  | 24    | Nov. 13, 1875  | 9,104,500      | -----                   | 9,093,850         | 10,650       |
|                            | 25    | Dec. 1, 1875   | 8,043,900      | -----                   | 8,043,900         | -----        |
|                            | 26    | Dec. 1, 1875   | 5,024,750      | -----                   | 5,020,650         | 4,100        |
|                            | 27    | Dec. 17, 1875  | 5,012,900      | 100                     | 4,992,800         | 20,100       |
|                            | 28    | Jan. 1, 1876   | 5,020,500      | -----                   | 5,018,500         | 2,000        |
|                            | 29    | Feb. 1, 1876   | 10,012,650     | -----                   | 10,010,600        | 2,050        |
|                            | 30    | Feb. 15, 1876  | 12,802,950     | 50                      | 12,797,750        | 5,200        |
|                            | 31    | Feb. 15, 1876  | 3,024,050      | -----                   | 3,024,050         | -----        |
| Total .....                |       |                | 58,046,200     | 150                     | 58,002,100        | 44,100       |
| 5-20s of 1865 .....        | 31    | Feb. 15, 1876  | 1,974,700      | -----                   | 1,974,150         | 550          |
|                            | 32    | Dec. 1, 1876   | 10,032,300     | -----                   | 10,032,300        | -----        |
|                            | 33    | Dec. 6, 1876   | 9,996,300      | -----                   | 9,992,100         | 4,200        |
|                            | 34    | Dec. 12, 1876  | 10,012,250     | 8,000                   | 10,000,650        | 11,600       |
|                            | 35    | Dec. 21, 1876  | 10,053,750     | -----                   | 10,051,650        | 2,100        |
|                            | 36    | Jan. 6, 1877   | 10,008,250     | -----                   | 10,005,150        | 3,100        |
|                            | 37    | Apr. 10, 1877  | 10,026,900     | -----                   | 10,026,100        | 800          |
|                            | 38    | Apr. 24, 1877  | 10,155,150     | -----                   | 10,153,650        | 1,500        |
|                            | 39    | May 12, 1877   | 10,138,300     | -----                   | 10,137,800        | 500          |
|                            | 40    | May 28, 1877   | 9,904,300      | -----                   | 9,902,800         | 1,500        |
|                            | 41    | June 3, 1877   | 10,041,050     | -----                   | 10,041,050        | -----        |
|                            | 42    | June 10, 1877  | 10,003,250     | -----                   | 10,003,250        | -----        |
|                            | 43    | June 15, 1877  | 10,048,300     | -----                   | 10,047,300        | 1,000        |
|                            | 44    | June 27, 1877  | 10,005,500     | -----                   | 10,004,500        | 1,000        |
|                            | 45    | July 5, 1877   | 10,019,000     | -----                   | 10,018,000        | 1,000        |
|                            | 46    | Aug. 5, 1877   | 10,114,550     | -----                   | 10,114,550        | -----        |
| Total .....                |       |                | 152,533,850    | 8,000                   | 152,505,000       | 28,850       |
| Consols of 1865 .....      | 47    | Aug. 21, 1877  | 10,160,650     | -----                   | 10,151,100        | 9,550        |
|                            | 48    | Aug. 28, 1877  | 10,018,650     | 50                      | 10,012,650        | 6,000        |
|                            | 49    | Sept. 11, 1877 | 15,000,500     | 10,000                  | 14,990,000        | 9,900        |
|                            | 50    | Oct. 5, 1877   | 10,003,300     | 650                     | 9,996,350         | 6,950        |
|                            | 51    | Oct. 16, 1877  | 10,014,050     | 1,600                   | 9,999,350         | 14,700       |
|                            | 52    | Oct. 19, 1877  | 10,006,150     | 2,000                   | 9,998,650         | 7,500        |
|                            | 53    | Oct. 27, 1877  | 10,012,600     | 2,100                   | 9,998,750         | 13,850       |
|                            | 54    | Nov. 3, 1877   | 10,063,700     | -----                   | 10,053,250        | 10,450       |
|                            | 55    | Mar. 6, 1878   | 10,032,250     | 1,000                   | 10,019,200        | 13,050       |
|                            | 56    | July 30, 1878  | 5,084,850      | 100                     | 5,080,200         | 4,650        |
|                            | 57    | Aug. 6, 1878   | 5,006,850      | 50                      | 5,005,350         | 1,500        |
|                            | 58    | Aug. 22, 1878  | 4,973,100      | 150                     | 4,968,350         | 4,750        |
|                            | 59    | Sept. 5, 1878  | 5,001,100      | 1,000                   | 4,999,450         | 1,650        |
|                            | 60    | Sept. 20, 1878 | 4,793,750      | 3,500                   | 4,786,600         | 7,150        |
|                            | 61    | Oct. 11, 1878  | 4,945,000      | -----                   | 4,919,050         | 25,950       |
|                            | 62    | Oct. 17, 1878  | 4,989,850      | 1,000                   | 4,984,300         | 5,550        |
|                            | 63    | Oct. 23, 1878  | 5,081,800      | 2,000                   | 5,080,350         | 1,450        |



No. 26.—MATURED CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1887—  
Continued.

| Loan.                                                          | Call. | When<br>matured. | Amount<br>called. | Redeemed.                     |                      | Outstand-<br>ing. |
|----------------------------------------------------------------|-------|------------------|-------------------|-------------------------------|----------------------|-------------------|
|                                                                |       |                  |                   | During<br>the fiscal<br>year. | To June 30,<br>1887. |                   |
| Consols of 1865—continued.                                     | 64    | Oct. 30, 1878    | \$5,253,300       | -----                         | \$5,243,200          | \$10,100          |
|                                                                | 65    | Nov. 5, 1878     | 4,966,500         | \$1,000                       | 4,962,950            | 3,550             |
|                                                                | 66    | Nov. 7, 1878     | 5,088,850         | 3,000                         | 5,085,300            | 3,550             |
|                                                                | 67    | Nov. 10, 1878    | 4,991,200         | 50                            | 4,991,050            | 150               |
|                                                                | 68    | Nov. 16, 1878    | 5,072,200         | 1,000                         | 5,071,600            | 600               |
|                                                                | 69    | Nov. 26, 1878    | 4,996,300         | 500                           | 4,994,100            | 2,200             |
|                                                                | 70    | Dec. 4, 1878     | 4,620,650         | 1,500                         | 4,617,400            | 3,250             |
|                                                                | 71    | Dec. 16, 1878    | 5,003,200         | -----                         | 5,001,600            | 1,600             |
|                                                                | 72    | Feb. 16, 1879    | 5,059,650         | -----                         | 5,057,450            | 2,200             |
|                                                                | 73    | Feb. 27, 1879    | 5,010,400         | -----                         | 5,009,000            | 1,400             |
|                                                                | 74    | Mar. 9, 1879     | 5,006,400         | -----                         | 5,003,800            | 2,600             |
|                                                                | 75    | Mar. 18, 1879    | 12,374,950        | 500                           | 12,371,150           | 3,800             |
| Total .....                                                    |       |                  | 202,631,750       | 32,750                        | 202,452,150          | 179,600           |
| Consols of 1867.....                                           | 76    | Apr. 1, 1879     | 9,983,700         | 2,500                         | 9,963,150            | 20,550            |
|                                                                | 77    | Apr. 4, 1879     | 9,893,300         | -----                         | 9,871,650            | 21,650            |
|                                                                | 78    | Apr. 6, 1879     | 10,314,700        | 400                           | 10,307,350           | 7,350             |
|                                                                | 79    | Apr. 8, 1879     | 10,006,650        | 10,950                        | 9,995,000            | 11,650            |
|                                                                | 80    | Apr. 11, 1879    | 9,389,600         | 250                           | 9,364,800            | 24,800            |
|                                                                | 81    | Apr. 14, 1879    | 20,104,700        | 300                           | 20,066,150           | 38,550            |
|                                                                | 82    | Apr. 18, 1879    | 19,604,800        | 5,700                         | 19,572,250           | 32,550            |
|                                                                | 83    | Apr. 21, 1879    | 18,579,500        | 1,200                         | 18,556,750           | 22,750            |
|                                                                | 84    | Apr. 24, 1879    | 21,622,950        | 1,350                         | 21,604,650           | 18,300            |
|                                                                | 85    | Apr. 28, 1879    | 20,253,900        | 2,700                         | 20,243,700           | 10,200            |
|                                                                | 86    | May 1, 1879      | 20,161,250        | 2,400                         | 20,152,500           | 8,750             |
|                                                                | 87    | May 6, 1879      | 20,044,250        | 5,350                         | 20,030,600           | 13,650            |
|                                                                | 88    | May 12, 1879     | 19,858,600        | 6,250                         | 19,807,100           | 51,500            |
|                                                                | 89    | May 17, 1879     | 20,219,200        | 8,100                         | 20,206,950           | 12,250            |
|                                                                | 90    | May 24, 1879     | 19,407,450        | 4,750                         | 19,389,950           | 17,500            |
|                                                                | 91    | June 4, 1879     | 10,674,400        | 5,400                         | 10,660,200           | 14,200            |
|                                                                | 92    | June 12, 1879    | 10,464,650        | 2,050                         | 10,459,950           | 4,700             |
|                                                                | 93    | June 29, 1879    | 10,076,700        | 1,950                         | 10,056,150           | 20,550            |
|                                                                | 94    | July 3, 1879     | 9,972,800         | 1,950                         | 9,961,900            | 10,900            |
|                                                                | 95    | July 4, 1879     | 19,213,050        | 4,850                         | 19,196,650           | 16,400            |
| Total .....                                                    |       |                  | 309,846,150       | 68,400                        | 309,467,400          | 378,750           |
| Consols of 1868.....                                           | 96    | July 4, 1879     | 37,420,300        | 1,150                         | 37,346,900           | 73,400            |
| 10-40s of 1864 .....                                           | 97    | July 9, 1879     | 10,294,150        | 300                           | 10,290,500           | 3,650             |
|                                                                | 98    | July 18, 1879    | 157,607,600       | 13,350                        | 157,539,800          | 67,800            |
|                                                                | 99    | July 21, 1879    | 24,575,050        | -----                         | 24,575,050           | -----             |
| Total .....                                                    |       |                  | 192,476,800       | 13,650                        | 192,405,350          | 71,450            |
| Loan of 1858 .....                                             | 100   | July 23, 1879    | 260,000           | -----                         | 260,000              | -----             |
| Funded loan of 1881.....                                       | 101   | May 21, 1881     | 25,030,100        | 1,500                         | 25,024,100           | 6,000             |
|                                                                | 103   | Aug. 12, 1881    | 10,121,850        | 5,250                         | 10,075,100           | 46,750            |
|                                                                | 104   | Oct. 1, 1881     | 28,184,500        | 13,000                        | 28,108,300           | 76,200            |
| Total .....                                                    |       |                  | 63,336,450        | 19,750                        | 63,207,500           | 128,950           |
| Loan of July and August,<br>1861.                              | 102   | July 1, 1881     | 12,947,450        | 29,200                        | 12,822,900           | 124,550           |
| Loan of 1863.....                                              | 102   | July 1, 1881     | 4,687,800         | 13,750                        | 4,669,900            | 17,900            |
| Loan of July and August,<br>1861, continued at 3½ per<br>cent. | 105   | Dec. 24, 1881    | 20,031,550        | -----                         | 20,030,550           | 1,000             |
|                                                                | 106   | Jan. 29, 1882    | 20,184,900        | -----                         | 20,182,850           | 2,050             |
|                                                                | 107   | Mar. 13, 1882    | 19,564,100        | 550                           | 19,560,700           | 3,400             |
|                                                                | 108   | Apr. 8, 1882     | 20,546,700        | 5,000                         | 20,517,400           | 29,300            |
|                                                                | 109   | May 3, 1882      | 5,086,200         | 14,000                        | 5,086,200            | -----             |
|                                                                | 110   | May 10, 1882     | 5,010,200         | -----                         | 5,005,900            | 4,300             |
|                                                                | 111   | May 17, 1882     | 5,096,550         | -----                         | 5,096,550            | -----             |
|                                                                | 112   | June 7, 1882     | 15,109,950        | 15,600                        | 15,083,300           | 26,650            |
|                                                                | 113   | July 1, 1882     | 11,227,500        | 500                           | 11,224,000           | 3,500             |
| Total .....                                                    |       |                  | 121,857,650       | 35,650                        | 121,787,450          | 70,200            |
| Loan of 1863, continued at<br>3½ per cent.                     | 114   | Aug. 1, 1882     | 15,024,700        | -----                         | 15,022,550           | 2,150             |
|                                                                | 115   | Sept. 13, 1882   | 16,304,100        | 8,500                         | 16,302,500           | 1,600             |
|                                                                | 116   | Oct. 4, 1882     | 3,269,650         | -----                         | 3,266,250            | 3,400             |
| Total .....                                                    |       |                  | 34,598,450        | 8,500                         | 34,591,300           | 7,150             |



No. 26.—MATURED CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1887—  
Continued.

| Loan.                                               | Call. | When<br>matured. | Amount<br>called. | Redeemed.                     |                      | Outstand-<br>ing. |
|-----------------------------------------------------|-------|------------------|-------------------|-------------------------------|----------------------|-------------------|
|                                                     |       |                  |                   | During<br>the fiscal<br>year. | To June 30,<br>1887. |                   |
| Funded loan of 1881, con-<br>tinued at 3½ per cent. | 117   | Dec. 23, 1882    | \$25,822,600      | \$8,050                       | \$25,815,400         | \$7,200           |
|                                                     | 118   | Jan. 18, 1883    | 16,119,850        | 4,000                         | 16,111,750           | 8,100             |
|                                                     | 119   | Feb. 10, 1883    | 15,221,800        | 3,000                         | 15,214,000           | 7,800             |
|                                                     | 120   | May 1, 1883      | 15,215,350        | 15,500                        | 15,214,450           | 900               |
|                                                     | 121   | Nov. 1, 1883     | 30,753,350        | 32,600                        | 30,729,150           | 24,200            |
| Total .....                                         |       |                  | 103,132,950       | 63,750                        | 103,084,750          | 48,200            |
| Loan of July 12, 1882.....                          | 122   | Dec. 1, 1883     | 15,272,100        | 101,400                       | 15,259,300           | 12,800            |
|                                                     | 123   | Dec. 15, 1883    | 15,133,650        | 101,900                       | 15,124,200           | 9,450             |
|                                                     | 124   | Feb. 1, 1884     | 10,208,850        | 209,500                       | 10,202,150           | 6,700             |
|                                                     | 125   | Mar. 15, 1884    | 10,047,850        | 11,350                        | 10,027,800           | 20,050            |
|                                                     | 126   | May 1, 1884      | 10,093,100        | 6,600                         | 10,091,550           | 1,550             |
|                                                     | 127   | June 20, 1884    | 10,010,250        | 16,800                        | 10,007,750           | 2,500             |
|                                                     | 128   | June 30, 1884    | 10,151,050        | 42,650                        | 10,145,850           | 5,200             |
|                                                     | 129   | Aug. 1, 1884     | 10,040,800        | 45,200                        | 10,025,300           | 15,500            |
|                                                     | 130   | Sept. 30, 1884   | 10,050,100        | 32,200                        | 10,049,000           | 1,100             |
|                                                     | 131   | Nov. 1, 1884     | 10,330,750        | 2,500                         | 10,328,450           | 2,300             |
|                                                     | 132   | Feb. 1, 1886     | 10,098,150        | 523,000                       | 10,063,650           | 34,500            |
|                                                     | 133   | Mar. 1, 1886     | 10,000,250        | 655,050                       | 9,974,250            | 26,000            |
|                                                     | 134   | Apr. 1, 1886     | 10,012,750        | 755,550                       | 9,953,450            | 59,300            |
|                                                     | 135   | May 1, 1886      | 10,009,850        | 1,813,100                     | 9,982,900            | 26,950            |
|                                                     | 136   | June 1, 1886     | 10,002,900        | 2,763,600                     | 9,961,800            | 41,100            |
|                                                     | 137   | July 1, 1886     | 4,001,850         | 3,885,350                     | 3,905,350            | 96,500            |
|                                                     | 138   | Aug. 1, 1886     | 4,007,700         | 3,927,000                     | 3,927,000            | 80,700            |
|                                                     | 139   | Sept. 1, 1886    | 4,004,950         | 3,986,250                     | 3,986,250            | 18,700            |
|                                                     | 140   | Sept. 15, 1886   | 10,003,650        | 8,930,850                     | 8,930,850            | 1,072,800         |
|                                                     | 141   | Oct. 1, 1886     | 15,005,000        | 14,863,250                    | 14,863,250           | 141,750           |
|                                                     | 142   | Oct. 16, 1886    | 15,122,400        | 14,855,800                    | 14,855,800           | 266,600           |
|                                                     | 143   | Nov. 1, 1886     | 15,008,300        | 14,704,150                    | 14,704,150           | 304,150           |
|                                                     | 144   | Dec. 1, 1886     | 10,005,350        | 9,821,300                     | 9,821,300            | 184,050           |
|                                                     | 145   | Feb. 1, 1887     | 10,010,900        | 9,860,200                     | 9,860,200            | 150,700           |
|                                                     | 146   | Mar. 1, 1887     | 13,887,000        | 13,358,250                    | 13,358,250           | 528,750           |
|                                                     | 147   | Apr. 1, 1887     | 10,007,750        | 9,802,950                     | 9,802,950            | 204,800           |
|                                                     | 148   | May 1, 1887      | 10,014,250        | 9,266,100                     | 9,266,100            | 748,150           |
| Total .....                                         |       |                  | 282,541,500       | 124,341,850                   | 278,478,850          | 4,062,650         |

## RECAPITULATION BY LOANS.

| Loan.                                                            | Amount called. | Redeemed.                  |                      | Outstand-<br>ing. |
|------------------------------------------------------------------|----------------|----------------------------|----------------------|-------------------|
|                                                                  |                | During the<br>fiscal year. | To June 30,<br>1887. |                   |
| 5-20s of 1862 .....                                              | \$391,600,600  | \$2,300                    | \$391,334,050        | \$266,550         |
| 5-20s of March, 1864 .....                                       | 946,600        |                            | 946,600              |                   |
| 5-20s of June, 1864 .....                                        | 58,046,200     | 150                        | 58,002,100           | 44,100            |
| 5-20s of 1865 .....                                              | 152,533,850    | 8,000                      | 152,505,000          | 28,850            |
| Consols of 1865 .....                                            | 202,631,750    | 32,750                     | 202,452,150          | 179,600           |
| Consols of 1867 .....                                            | 309,846,150    | 68,400                     | 309,467,400          | 378,750           |
| Consols of 1868 .....                                            | 37,420,300     | 1,150                      | 37,346,900           | 73,400            |
| 10-40s of 1864 .....                                             | 192,476,800    | 13,650                     | 192,405,350          | 71,450            |
| Loan of 1858 .....                                               | 260,000        |                            | 260,000              |                   |
| Funded loan of 1881 .....                                        | 63,336,450     | 19,750                     | 63,207,500           | 128,950           |
| Loan of July and August, 1861 .....                              | 12,947,450     | 29,200                     | 12,822,900           | 124,550           |
| Loan of 1863 .....                                               | 4,687,800      | 13,750                     | 4,669,900            | 17,900            |
| Loan of July and August, 1861, continued<br>at 3½ per cent. .... | 121,857,650    | 35,650                     | 121,787,450          | 70,200            |
| Loan of 1863, continued at 3½ per cent. ....                     | 34,598,450     | 8,500                      | 34,591,300           | 7,150             |
| Funded loan of 1881, continued at 3½ per<br>cent. ....           | 103,132,950    | 63,750                     | 103,084,750          | 48,200            |
| Loan of July 12, 1882 .....                                      | 282,541,500    | 124,341,850                | 278,478,850          | 4,062,650         |
| Total .....                                                      | 1,968,864,500  | 124,638,850                | 1,963,362,200        | 5,502,300         |



No. 27.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY  
THE NATIONAL BANK REDEMPTION AGENCY FOR THE FISCAL YEAR 1887.

| Dr.                                                                     | Amount.           | Cr.                                                                                                                                               | Amount.            |
|-------------------------------------------------------------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| To Cash Balance June 30, 1886..                                         | \$3, 840, 402. 05 | By National-Bank Notes, fit for circulation, forwarded to National Banks by express .....                                                         | \$20, 786, 640. 00 |
| To National-Bank Notes received for redemption .....                    | 87, 689, 687. 15  | By National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency .....                                                 | 66, 841, 550. 00   |
| To "Overs" reported in National-Bank Notes received for redemption..... | 16, 404. 07       | By notes of failed and liquidating National Banks deposited in the Treasury of the United States .....                                            | 1, 133, 215. 50    |
|                                                                         |                   | By United States Notes deposited in the Treasury of the United States.....                                                                        | 126, 727. 10       |
|                                                                         |                   | By packages referred and moneys returned.....                                                                                                     | 464, 413. 45       |
|                                                                         |                   | By express charges deducted.....                                                                                                                  | 573. 58            |
|                                                                         |                   | By counterfeit notes rejected and returned .....                                                                                                  | 2, 924. 00         |
|                                                                         |                   | By National-Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency ..... | 2, 554. 23         |
|                                                                         |                   | By "Shorts" reported in National-Bank Notes received for redemption.....                                                                          | 22, 356. 00        |
|                                                                         |                   | By Cash Balance June 30, 1887.....                                                                                                                | 2, 165, 539. 41    |
|                                                                         |                   | Total .....                                                                                                                                       | 91, 546, 493. 27   |
| Total .....                                                             | 91, 546, 493. 27  | Total .....                                                                                                                                       | 91, 546, 493. 27   |

No. 28.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY  
THE NATIONAL BANK REDEMPTION AGENCY, FROM JULY 1, 1874, TO JUNE 30, 1887.

| Dr.                                                                     | Amount.                | Cr.                                                                                                                                               | Amount.              |
|-------------------------------------------------------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| To National-Bank Notes received for redemption .....                    | \$1, 772, 626, 148. 72 | By National-Bank Notes, fit for circulation, deposited in the Treasury, and forwarded to National Banks by express..                              | \$735, 060, 131. 00  |
| To "Overs" reported in National-Bank Notes received for redemption..... | 229, 996. 78           | By National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency .....                                                 | 893, 819, 455. 50    |
|                                                                         |                        | By notes of failed and liquidating National Banks, deposited in the Treasury of the United States .....                                           | 131, 025, 125. 50    |
|                                                                         |                        | By United States Notes deposited in the Treasury of the United States.....                                                                        | 1, 948, 559. 60      |
|                                                                         |                        | By packages referred and moneys returned.....                                                                                                     | 8, 479, 462. 75      |
|                                                                         |                        | By express charges deducted.....                                                                                                                  | 43, 239. 85          |
|                                                                         |                        | By counterfeit notes rejected and returned .....                                                                                                  | 51, 443. 25          |
|                                                                         |                        | By National-Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency ..... | 89, 955. 30          |
|                                                                         |                        | By "Shorts" reported in National-Bank Notes received for redemption.....                                                                          | 173, 233. 34         |
|                                                                         |                        | By Cash Balance June 30, 1887.....                                                                                                                | 2, 165, 539. 41      |
| Total .....                                                             | 1, 772, 856, 145. 50   | Total .....                                                                                                                                       | 1, 772, 856, 145. 50 |



## No. 29.—RESULT OF THE COUNT OF NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION, BY FISCAL YEARS, TO JUNE 30, 1887.

| Fiscal year. | Claimed by owners. | "Overs."    | "Shorts."   | Referred and returned. | Rejected.   | Counterfeit. | Express charges. | Net proceeds.    |
|--------------|--------------------|-------------|-------------|------------------------|-------------|--------------|------------------|------------------|
| 1875.....    | \$154,526,760.16   | \$24,644.85 | \$20,223.50 | \$1,620,557.39         | \$15,028.12 | \$3,741.00   | .....            | \$152,891,855.00 |
| 1876.....    | 210,032,975.26     | 16,491.42   | 16,175.26   | 1,065,002.20           | 7,709.22    | 5,188.00     | .....            | 208,955,392.00   |
| 1877.....    | 242,885,375.14     | 24,996.58   | 29,704.43   | 1,278,903.86           | 4,755.91    | 5,634.00     | .....            | 241,591,373.52   |
| 1878.....    | 213,151,458.56     | 37,649.20   | 16,394.60   | 384,372.22             | 3,997.13    | 4,008.00     | .....            | 212,780,335.81   |
| 1879.....    | 157,655,844.96     | 22,148.42   | 9,906.35    | 329,323.34             | 6,282.58    | 3,016.00     | \$25,842.15      | 157,303,622.96   |
| 1880.....    | 61,586,475.68      | 6,461.10    | 9,868.97    | 305,432.14             | 7,870.23    | 3,846.75     | 9,938.41         | 61,255,980.48    |
| 1881.....    | 59,650,259.43      | 13,231.38   | 6,618.25    | 569,971.06             | 22,763.37   | 4,324.50     | 3,345.03         | 59,056,468.60    |
| 1882.....    | 76,089,327.48      | 11,222.13   | 13,405.13   | 672,427.09             | 3,832.35    | 4,151.00     | 1,152.09         | 75,405,581.95    |
| 1883.....    | 102,582,656.73     | 3,092.09    | 10,103.35   | 727,282.98             | 4,337.62    | 4,559.50     | 725.84           | 101,843,739.53   |
| 1884.....    | 126,220,881.34     | 6,066.30    | 3,785.60    | 455,333.05             | 3,365.77    | 3,770.50     | 523.54           | 125,760,169.18   |
| 1885.....    | 150,257,840.01     | 17,060.07   | 6,445.25    | 329,249.19             | 3,636.49    | 3,560.00     | 612.25           | 149,931,396.90   |
| 1886.....    | 130,296,606.82     | 25,528.97   | 8,246.65    | 277,194.78             | 3,822.28    | 2,720.00     | 526.96           | 130,029,625.12   |
| 1887.....    | 87,689,687.15      | 16,404.07   | 22,356.00   | 464,413.45             | 2,554.23    | 2,924.00     | 573.58           | 87,213,269.96    |
| Total .....  | 1,772,626,148.72   | 229,996.78  | 173,233.34  | 8,479,462.75           | 89,955.30   | 51,443.25    | 43,239.85        | 1,764,018,811.01 |

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No. 30.—NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION, DURING EACH MONTH OF THE FISCAL YEAR 1887, FROM THE PRINCIPAL CITIES AND OTHER PLACES.

| Whence received. | 1886.       |             |             |             |             |             | 1887.       |             |             |             |             |             | Total.       | Per cent. |
|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-----------|
|                  | July.       | August.     | Septem-ber. | October.    | Novem-ber.  | December.   | January.    | February.   | March.      | April.      | May.        | June.       |              |           |
| New York.....    | \$3,827,000 | \$1,897,502 | \$1,707,435 | \$1,586,877 | \$1,766,396 | \$2,526,097 | \$5,007,991 | \$2,975,750 | \$1,809,430 | \$2,498,855 | \$2,900,150 | \$2,811,100 | \$31,314,583 | 35.71     |
| Boston .....     | 1,703,560   | 1,266,940   | 811,410     | 970,410     | 853,340     | 1,908,930   | 2,495,332   | 1,165,172   | 568,130     | 483,980     | 590,750     | 401,315     | 13,219,269   | 15.08     |
| Philadelphia.... | 624,000     | 513,096     | 558,908     | 554,528     | 519,000     | 725,800     | 536,000     | 597,000     | 431,094     | 540,800     | 686,630     | 686,000     | 6,972,856    | 7.95      |
| Chicago .....    | 564,000     | 436,119     | 348,000     | 389,500     | 377,500     | 385,600     | 475,500     | 381,500     | 374,000     | 546,500     | 599,000     | 438,100     | 5,315,319    | 6.06      |
| Cincinnati.....  | 151,000     | 110,850     | 126,522     | 127,000     | 170,200     | 138,164     | 185,800     | 173,444     | 183,600     | 217,750     | 373,300     | 286,650     | 2,244,310    | 2.56      |
| Saint Louis..... | 300,000     | 232,360     | 285,960     | 322,000     | 330,117     | 261,716     | 273,045     | 241,500     | 249,000     | 289,000     | 346,500     | 290,500     | 3,421,698    | 3.90      |
| Baltimore .....  | 304,000     | 261,000     | 205,000     | 361,000     | 242,000     | 254,000     | 240,000     | 217,000     | 213,000     | 219,000     | 315,000     | 271,500     | 3,102,500    | 3.54      |
| New Orleans ..   | 110,000     | 71,421      | 52,000      | 169,100     | 125,000     | 133,000     | 117,000     | 97,000      | 121,500     | 112,000     | 109,000     | 99,015      | 1,316,036    | 1.50      |
| Providence ..... | 93,000      | 84,000      | 67,000      | 87,500      | 89,730      | 113,000     | 83,901      | 81,000      | 67,000      | 76,000      | 88,000      | 85,000      | 1,015,131    | 1.16      |
| Pittsburgh ..... | 24,500      | 34,500      | 23,500      | 31,500      | 46,500      | 55,000      | 52,500      | 53,500      | 58,000      | 59,500      | 35,000      | 53,800      | 527,800      | .60       |
| Other places.... | 1,560,511   | 1,388,553   | 1,252,312   | 1,318,950   | 1,434,228   | 1,439,186   | 2,046,835   | 1,786,216   | 1,869,217   | 1,865,435   | 1,823,581   | 1,455,161   | 19,240,185   | 21.94     |
| Total .....      | 9,261,571   | 6,296,341   | 5,438,047   | 5,918,365   | 5,954,011   | 7,940,493   | 11,513,904  | 7,769,082   | 5,943,971   | 6,908,850   | 7,866,911   | 6,878,141   | 87,689,687   | 100.00    |
| No. of packages  | 1,385       | 1,243       | 1,213       | 1,333       | 1,382       | 1,663       | 1,765       | 1,479       | 1,558       | 1,536       | 1,523       | 1,497       | 17,577       | -----     |

No. 31.—MODE OF PAYMENT FOR NATIONAL-BANK NOTES REDEEMED DURING THE FISCAL YEAR 1887.

| Month.             | Transfer checks. | United States currency. | Fractional silver coin. | Standard silver dollars. | Counter redemptions. | Credits in gen-eral account. | Credits in redemption ac-counts. | Total.         |
|--------------------|------------------|-------------------------|-------------------------|--------------------------|----------------------|------------------------------|----------------------------------|----------------|
| 1886—July .....    | \$5,313,674.35   | \$777,554.20            | \$13,067.17             | \$24,499.25              | \$260,848.00         | \$2,548,334.05               | \$303,627.61                     | \$9,241,604.63 |
| August.....        | 2,308,851.58     | 828,856.84              | 11,500.00               | 30,989.00                | 229,161.00           | 2,560,720.00                 | 290,178.88                       | 6,260,257.30   |
| September .....    | 1,640,051.11     | 1,091,641.59            | 11,067.64               | 29,497.55                | 278,689.00           | 2,126,675.00                 | 178,260.82                       | 5,415,882.71   |
| October.....       | 1,976,518.21     | 1,163,397.82            | 9,069.25                | 19,997.12                | 370,469.00           | 2,187,995.00                 | 168,602.94                       | 5,896,049.34   |
| November .....     | 1,874,125.53     | 1,434,945.31            | 13,777.10               | 24,500.00                | 485,798.00           | 1,954,000.00                 | 136,332.62                       | 5,923,548.56   |
| December .....     | 3,761,156.61     | 1,636,699.52            | 6,070.00                | 23,495.25                | 399,007.00           | 1,824,680.00                 | 170,079.35                       | 7,821,187.73   |
| 1887—January ..... | 7,725,522.20     | 981,838.72              | 4,640.00                | 8,000.00                 | 466,439.50           | 2,008,961.50                 | 288,953.54                       | 11,484,355.46  |
| February.....      | 3,874,734.15     | 1,139,491.47            | 500.00                  | 18,494.25                | 353,143.00           | 2,139,000.00                 | 236,877.93                       | 7,762,240.80   |
| March.....         | 2,231,179.95     | 1,547,969.82            | 5,500.00                | 17,000.00                | 393,070.00           | 1,591,985.00                 | 123,168.14                       | 5,909,872.91   |
| April.....         | 2,923,040.55     | 1,673,680.90            | 7,130.00                | 18,999.25                | 336,660.00           | 1,802,999.99                 | 103,508.81                       | 6,866,028.50   |
| May.....           | 3,260,034.50     | 1,824,110.32            | 5,640.00                | 19,999.25                | 337,666.00           | 2,253,004.25                 | 106,874.73                       | 7,807,329.05   |
| June .....         | 3,108,025.33     | 1,557,112.11            | 9,709.25                | 13,500.00                | 289,695.00           | 1,709,990.00                 | 136,881.28                       | 6,824,912.97   |
| Total .....        | 39,996,984.07    | 15,657,298.62           | 97,670.41               | 248,970.92               | 4,200,654.50         | 24,768,344.79                | 2,243,346.65                     | 87,213,269.96  |
| Percentage .....   | 45.86            | 17.95                   | .11                     | .29                      | 4.82                 | 28.40                        | 2.57                             | 100.00         |



No. 32.—DEPOSITS MADE BY NATIONAL BANKS IN THE FIVE PER CENT. FUND FOR THE REDEMPTION OF THEIR NOTES DURING THE FISCAL YEAR 1887.

| Month.         | Deposits of lawful money with assistant treasurers United States. | Deposits with Treasurer United States. |                                         |                                           | Total.         |
|----------------|-------------------------------------------------------------------|----------------------------------------|-----------------------------------------|-------------------------------------------|----------------|
|                |                                                                   | Counter deposits.                      | Remittances of lawful money by express. | Proceeds of national-bank notes redeemed. |                |
| 1886.          |                                                                   |                                        |                                         |                                           |                |
| July.....      | \$6,075,142.27                                                    | \$266,539.36                           | \$248,701.85                            | \$303,627.61                              | \$6,894,011.09 |
| August.....    | 5,187,838.98                                                      | 282,641.49                             | 203,669.27                              | 290,178.88                                | 5,964,328.62   |
| September..... | 3,817,140.78                                                      | 214,169.65                             | 146,985.93                              | 178,260.82                                | 4,356,557.18   |
| October.....   | 3,054,648.42                                                      | 157,250.60                             | 160,967.64                              | 168,602.94                                | 3,541,469.60   |
| November.....  | 3,099,829.76                                                      | 145,705.47                             | 168,710.97                              | 136,332.62                                | 3,550,578.82   |
| December.....  | 3,649,436.80                                                      | 147,663.05                             | 157,413.69                              | 166,279.35                                | 4,120,792.89   |
| 1887.          |                                                                   |                                        |                                         |                                           |                |
| January.....   | 4,134,768.33                                                      | 124,479.62                             | 166,170.10                              | 238,953.54                                | 4,664,371.59   |
| February.....  | 5,176,256.08                                                      | 178,021.58                             | 176,429.63                              | 236,877.93                                | 5,767,585.22   |
| March.....     | 3,169,534.64                                                      | 149,068.50                             | 137,419.58                              | 123,168.14                                | 3,579,190.86   |
| April.....     | 2,299,215.42                                                      | 108,363.80                             | 129,822.02                              | 103,508.81                                | 2,640,910.05   |
| May.....       | 3,022,887.54                                                      | 144,133.10                             | 140,756.04                              | 106,874.73                                | 3,414,651.41   |
| June.....      | 3,568,061.74                                                      | 159,801.60                             | 163,167.32                              | 136,881.28                                | 4,027,911.94   |
| Total.....     | 46,254,760.76                                                     | 2,077,837.82                           | 2,000,214.04                            | 2,189,546.65                              | 52,522,359.27  |
| Percentage.... | 88.07                                                             | 3.96                                   | 3.80                                    | 4.17                                      | 100.00         |

No. 33.—NOTES OF NATIONAL BANKS REDEEMED AND DELIVERED ON THE FIVE PER CENT. ACCOUNT DURING THE FISCAL YEAR 1887.

| Month.          | Forwarded by express to banks of issue. | Delivered to the Comptroller of the Currency. | Total.      |
|-----------------|-----------------------------------------|-----------------------------------------------|-------------|
| 1886.           |                                         |                                               |             |
| July.....       | \$2,889,160                             | \$3,953,760                                   | \$6,842,920 |
| August.....     | 2,225,840                               | 2,775,800                                     | 5,001,640   |
| September.....  | 1,894,810                               | 2,404,740                                     | 4,299,550   |
| October.....    | 1,319,930                               | 2,088,880                                     | 3,408,810   |
| November.....   | 1,377,890                               | 2,200,310                                     | 3,578,200   |
| December.....   | 1,759,170                               | 2,304,475                                     | 4,063,645   |
| 1887.           |                                         |                                               |             |
| January.....    | 2,485,990                               | 3,231,160                                     | 5,717,150   |
| February.....   | 2,190,770                               | 2,845,340                                     | 5,036,110   |
| March.....      | 987,490                                 | 2,036,630                                     | 3,084,120   |
| April.....      | 948,270                                 | 1,901,125                                     | 2,849,395   |
| May.....        | 1,252,090                               | 2,263,050                                     | 3,515,140   |
| June.....       | 1,455,230                               | 2,440,760                                     | 3,895,990   |
| Total.....      | 20,786,640                              | 30,506,030                                    | 51,292,670  |
| Percentage..... | 40.53                                   | 59.47                                         | 100.00      |



No. 34.—DEPOSITS MADE BY NATIONAL BANKS FOR THE RETIREMENT OF THEIR NOTES DURING THE FISCAL YEAR 1887.

| Month.          | On account of failed banks. | Under section 5222, Revised Statutes. | Under section 6, act July 12, 1882. | Under section 4, act June 20, 1874, modified by act July 12, 1882. | Total.         |
|-----------------|-----------------------------|---------------------------------------|-------------------------------------|--------------------------------------------------------------------|----------------|
| 1886.           |                             |                                       |                                     |                                                                    |                |
| July .....      |                             |                                       | \$1,289,630.00                      | \$1,553,630.00                                                     | \$2,843,260.00 |
| August .....    | \$44,000.00                 | \$11,250.00                           | 1,204,415.00                        | 1,415,485.00                                                       | 2,675,150.00   |
| September ..... | 113,870.00                  | 22,100.00                             | 2,783,910.00                        | 3,603,885.00                                                       | 6,523,765.00   |
| October .....   | 10,740.00                   | 173,250.00                            | 5,050,705.25                        | 8,662,255.00                                                       | 13,896,950.25  |
| November .....  | 59,860.00                   | 99,880.00                             | 5,261,945.00                        | 6,566,425.00                                                       | 11,988,110.00  |
| December .....  |                             | 110,560.00                            | 2,591,780.00                        | 4,007,270.00                                                       | 6,709,610.00   |
| 1887.           |                             |                                       |                                     |                                                                    |                |
| January .....   |                             | 29,250.00                             | 1,266,390.00                        | 1,469,555.00                                                       | 2,765,195.00   |
| February .....  |                             | 122,980.00                            | 3,321,275.00                        | 5,436,025.00                                                       | 8,880,280.00   |
| March .....     |                             | 114,500.00                            | 3,374,830.00                        | 5,223,135.00                                                       | 8,712,465.00   |
| April .....     |                             | 33,750.00                             | 1,804,650.00                        | 2,708,900.00                                                       | 4,600,480.00   |
| May .....       | 53,180.00                   |                                       | 1,800,185.00                        | 3,281,100.00                                                       | 5,081,285.00   |
| June .....      |                             |                                       | 164,940.00                          | 355,320.00                                                         | 520,260.00     |
| Total .....     | 281,650.00                  | 717,520.00                            | 29,914,655.25                       | 44,282,985.00                                                      | 75,196,810.25  |

NOTE.—Deposits on account of failed banks are made from the proceeds of the sale of the bonds held as security for the circulation of such banks. Section 5222 of the Revised Statutes requires lawful money to be deposited to redeem the outstanding circulation of banks in voluntary liquidation. Section 6 of the act of July 12, 1882, requires lawful money to be deposited within three years after the extension of a bank's corporate existence to redeem the remainder of the circulation outstanding at the date of such extension. Section 4 of the act of June 20, 1874, as modified by the act of July 12, 1882, contains the general provisions of law enabling banks to deposit lawful money for the purpose of withdrawing circulation and taking up the bonds held as security therefor.

No. 35.—NOTES OF FAILED, LIQUIDATING, AND REDUCING NATIONAL BANKS REDEEMED AND DELIVERED, TO JUNE 30, 1877, BY FISCAL YEARS TO 1886, AND BY MONTHS TO JUNE 30, 1887.

| Period.                          | Failed.        | Liquidating.    | Reducing.       | Total.          |
|----------------------------------|----------------|-----------------|-----------------|-----------------|
| To June 30, 1877 .....           | \$6,098,281.80 | \$14,106,006.45 | \$50,720,719.00 | \$70,925,007.25 |
| Fiscal year 1878 .....           | 752,497.50     | 1,810,752.00    | 9,446,626.00    | 12,009,875.50   |
| 1879 .....                       | 636,613.50     | 1,554,086.50    | 5,866,001.00    | 8,056,701.00    |
| 1880 .....                       | 382,116.50     | 1,058,414.50    | 4,961,385.00    | 6,401,916.00    |
| 1881 .....                       | 426,888.50     | 1,144,906.40    | 10,773,004.00   | 12,344,798.90   |
| 1882 .....                       | 533,504.50     | 1,769,756.00    | 14,505,346.00   | 16,808,606.50   |
| 1883 .....                       | 722,808.00     | 4,595,593.00    | 18,233,878.50   | 23,552,279.50   |
| 1884 .....                       | 625,212.00     | 5,746,173.50    | 20,486,304.00   | 26,857,689.50   |
| 1885 .....                       | 703,785.50     | 7,066,226.50    | 20,692,213.00   | 28,462,225.00   |
| 1886 .....                       | 608,707.00     | 14,637,711.00   | 14,311,170.00   | 29,557,588.00   |
| Total to June 30, 1886 .....     | 11,490,414.80  | 53,489,625.85   | 169,996,646.50  | 234,976,687.15  |
| 1886.                            |                |                 |                 |                 |
| July .....                       | 40,355.00      | 1,367,980.00    | 1,302,610.00    | 2,710,945.00    |
| August .....                     | 38,250.00      | 1,097,245.50    | 986,720.00      | 2,122,215.50    |
| September .....                  | 27,795.00      | 988,438.00      | 828,620.00      | 1,844,853.00    |
| October .....                    | 12,069.00      | 462,500.00      | 929,885.00      | 1,404,454.00    |
| November .....                   | 44,337.00      | 1,784,476.00    | 1,153,343.00    | 2,982,156.00    |
| December .....                   | 36,129.00      | 1,531,317.00    | 1,651,200.00    | 3,218,646.00    |
| 1887.                            |                |                 |                 |                 |
| January .....                    | 42,584.50      | 1,809,456.00    | 2,375,342.00    | 4,227,382.50    |
| February .....                   | 36,882.00      | 1,738,551.00    | 2,394,068.00    | 4,169,500.00    |
| March .....                      | 32,844.00      | 1,517,467.50    | 1,759,603.50    | 3,309,915.00    |
| April .....                      | 30,066.00      | 1,480,666.00    | 1,769,702.00    | 3,280,434.00    |
| May .....                        | 31,283.00      | 1,714,723.00    | 2,139,124.00    | 3,885,130.00    |
| June .....                       | 34,179.00      | 1,823,135.00    | 2,439,653.00    | 4,296,967.00    |
| Total for fiscal year 1887 ..... | *406,773.50    | †17,315,954.00  | 19,729,870.50   | ‡37,452,598.00  |
| Total to June 30, 1887 .....     | 11,897,188.30  | 70,805,579.85   | 189,726,517.00  | 272,429,285.15  |

\* Delivered by Cash Division.

† \$625,995.50 delivered by Cash Division.

‡ Includes repayment of \$84,309.



No. 36.—DEPOSITS AND REDEMPTIONS ON ACCOUNT OF NATIONAL BANKS FAILED, IN LIQUIDATION, AND REDUCING CIRCULATION, TO JUNE 30, 1877, BY FISCAL YEARS TO 1886, AND BY MONTHS TO OCTOBER 31, 1887; AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH PERIOD.

| Period.                         | Deposits.       | Redemptions.    | Balances.       |
|---------------------------------|-----------------|-----------------|-----------------|
| To June 30, 1877.....           | \$83,916,368.25 | \$70,925,007.25 | \$12,991,361.00 |
| Fiscal year 1878.....           | 8,816,027.50    | 12,009,875.50   | 9,797,513.00    |
| 1879.....                       | 9,855,249.25    | 8,056,701.00    | 11,596,061.25   |
| 1880.....                       | 14,143,476.00   | 6,401,916.00    | 19,337,621.25   |
| 1881.....                       | 26,154,036.50   | 12,344,798.90   | 33,146,858.85   |
| 1882.....                       | 20,718,477.25   | 16,808,606.50   | 37,056,729.60   |
| 1883.....                       | 22,653,460.50   | 23,552,279.50   | 36,157,910.60   |
| 1884.....                       | 30,067,900.00   | 26,857,689.50   | 39,368,121.10   |
| 1885.....                       | 27,690,436.00   | 28,462,225.00   | 38,596,332.10   |
| 1886.....                       | 51,209,961.75   | 29,557,588.00   | 60,248,705.85   |
| Total to June 30, 1886.....     | 295,225,393.00  | 234,976,687.15  | .....           |
| 1886.                           |                 |                 |                 |
| July.....                       | 2,843,260.00    | 2,710,945.00    | 60,381,020.85   |
| August.....                     | 2,675,150.00    | 2,122,215.50    | 60,933,955.35   |
| September.....                  | 6,523,765.00    | 1,845,173.00    | 65,612,547.35   |
| October.....                    | 13,896,950.25   | 1,404,134.00    | 78,105,363.60   |
| November.....                   | 11,988,110.00   | 2,982,156.00    | 87,111,317.60   |
| December.....                   | 6,709,610.00    | 3,218,646.00    | 90,602,281.60   |
| 1887.                           |                 |                 |                 |
| January.....                    | 2,765,195.00    | 4,227,382.50    | 89,140,094.10   |
| February.....                   | 8,880,280.00    | 4,169,500.00    | 93,850,874.10   |
| March.....                      | 8,712,465.00    | 3,309,915.00    | 99,253,424.10   |
| April.....                      | 4,547,300.00    | 3,280,434.00    | 100,520,290.10  |
| May.....                        | 5,134,465.00    | 3,885,130.00    | 101,769,625.10  |
| June.....                       | 520,260.00      | 4,296,967.00    | 97,992,918.10   |
| Total for fiscal year 1887..... | 75,196,810.25   | *37,452,598.00  | .....           |
| Total to June 30, 1887.....     | 370,422,203.25  | 272,429,285.15  | .....           |
| July.....                       | 11,071,470.00   | 3,108,193.50    | 105,956,194.60  |
| August.....                     | 1,364,015.00    | 3,368,704.00    | 103,951,505.60  |
| September.....                  | 1,316,854.50    | 3,002,572.50    | 102,265,787.60  |
| October.....                    | 2,446,276.15    | 1,930,504.50    | 102,781,559.25  |

\* Includes repayments on liquidating account, \$2,409; on reducing account, \$81,900; total, \$84,309.

No. 37.—PACKAGES OF NATIONAL-BANK NOTES DELIVERED DURING THE FISCAL YEAR 1887.

|                                                                                                                    |         |
|--------------------------------------------------------------------------------------------------------------------|---------|
| Packages of assorted national-bank notes, fit for circulation, forwarded by express to national banks.....         | 24,301  |
| Packages of assorted national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency..... | 86,933  |
| Total.....                                                                                                         | 111,234 |

No. 38.—EXPENSES INCURRED IN THE REDEMPTION OF NATIONAL-BANK NOTES DURING THE FISCAL YEAR 1887.

|                                 |             |
|---------------------------------|-------------|
| Charges for transportation..... | \$48,020.53 |
| Costs for assorting:            |             |
| Salaries.....                   | \$87,450.54 |
| Printing and binding.....       | 1,430.93    |
| Stationery.....                 | 1,053.39    |
| Contingent expenses.....        | 1,011.61    |
|                                 | 90,946.47   |
| Total.....                      | 138,967.00  |



No. 39.—STATEMENT SHOWING THE MONTHLY RECEIPTS FROM CUSTOMS AT NEW YORK FROM APRIL, 1878, TO SEPTEMBER, 1887, AND THE PERCENTAGE OF EACH KIND OF MONEY RECEIVED.

| Month                        | Total receipts. | Gold coin.       | Silver coin.     | Gold certificates. | Silver certificates. | United States notes. |
|------------------------------|-----------------|------------------|------------------|--------------------|----------------------|----------------------|
|                              |                 | <i>Per cent.</i> | <i>Per cent.</i> | <i>Per cent.</i>   | <i>Per cent.</i>     | <i>Per cent.</i>     |
| 1878—April (18th to 30th)... | \$3,054,364     | 0.6              | 0.1              | 95.4               | 2.6                  | 1.3                  |
| May .....                    | 6,617,137       | 6.2              | 0.8              | 75.7               | 15.8                 | 1.5                  |
| June .....                   | 6,065,828       | 5.4              | 0.1              | 60.1               | 32.6                 | 1.8                  |
|                              | 15,737,329      | 4.8              | 0.4              | 73.3               | 19.9                 | 1.6                  |
| July .....                   | 8,201,698       | 4.6              | 0.1              | 65.0               | 29.1                 | 1.2                  |
| August .....                 | 10,249,459      | 4.3              | 0.3              | 71.0               | 23.5                 | 0.9                  |
| September .....              | 9,199,455       | 4.7              | 0.3              | 75.1               | 18.6                 | 1.3                  |
| October .....                | 8,387,976       | 5.2              | 0.4              | 64.6               | 28.6                 | 1.2                  |
| November .....               | 6,824,556       | 5.9              | 0.3              | 63.7               | 28.6                 | 1.5                  |
| December .....               | 6,264,674       | 60.3             | 0.3              | 13.1               | 24.9                 | 1.4                  |
|                              | 49,127,818      | 12.0             | 0.3              | 61.3               | 25.2                 | 1.2                  |
| 1879—January .....           | 7,659,000       | 6.1              | 0.1              | 3.9                | 20.4                 | 69.5                 |
| February .....               | 8,236,000       | 2.2              | 0.3              | 0.5                | 6.1                  | 90.9                 |
| March .....                  | 9,339,000       | 0.6              | 0.2              | 0.1                | 2.7                  | 96.4                 |
| April .....                  | 8,190,000       | 1.3              | 0.1              | 0.2                | 3.3                  | 95.1                 |
| May .....                    | 7,584,000       | 0.9              | 0.2              | 0.1                | 4.7                  | 94.1                 |
| June .....                   | 7,208,000       | 0.6              | 0.2              |                    | 6.2                  | 93.0                 |
|                              | 48,216,000      | 1.9              | 0.2              | 0.8                | 7.0                  | 90.1                 |
| July .....                   | 9,335,000       | 0.3              | 0.1              |                    | 15.1                 | 84.5                 |
| August .....                 | 10,565,000      | 0.4              | 0.3              |                    | 18.6                 | 80.8                 |
| September .....              | 11,472,000      | 0.5              | 0.2              |                    | 20.8                 | 78.5                 |
| October .....                | 10,979,000      | 19.5             | 0.1              |                    | 21.8                 | 58.6                 |
| November .....               | 8,467,000       | 46.4             | 0.2              | 1.9                | 27.4                 | 24.1                 |
| December .....               | 8,175,000       | 66.9             | 0.2              |                    | 23.4                 | 9.5                  |
|                              | 58,993,000      | 19.8             | 0.2              | 0.3                | 21.0                 | 58.7                 |
| 1880—January .....           | 11,969,000      | 68.3             | 0.2              |                    | 16.5                 | 15.0                 |
| February .....               | 12,258,000      | 63.2             | 0.1              |                    | 21.8                 | 14.9                 |
| March .....                  | 14,477,000      | 69.0             | 0.1              |                    | 24.9                 | 6.0                  |
| April .....                  | 11,818,000      | 62.2             | 0.1              |                    | 29.7                 | 8.0                  |
| May .....                    | 9,852,000       | 52.1             | 0.2              |                    | 27.1                 | 20.6                 |
| June .....                   | 10,701,000      | 48.8             | 0.1              |                    | 32.9                 | 18.2                 |
|                              | 71,075,000      | 61.4             | 0.1              |                    | 25.3                 | 13.2                 |
| July .....                   | 13,301,000      | 57.7             | 0.1              |                    | 31.4                 | 10.8                 |
| August .....                 | 14,403,000      | 55.9             | 0.1              |                    | 37.8                 | 6.2                  |
| September .....              | 12,859,000      | 49.9             | 0.1              |                    | 44.6                 | 5.4                  |
| October .....                | 10,575,000      | 42.4             | 0.1              |                    | 51.9                 | 5.6                  |
| November .....               | 9,081,000       | 45.0             | 0.1              |                    | 50.0                 | 4.9                  |
| December .....               | 9,234,000       | 46.2             | 0.2              |                    | 47.8                 | 5.8                  |
|                              | 69,453,000      | 50.4             | 0.1              |                    | 42.9                 | 6.6                  |
| 1881—January .....           | 10,573,000      | 47.5             | 0.1              |                    | 45.1                 | 7.3                  |
| February .....               | 11,221,000      | 44.5             | 0.1              |                    | 44.1                 | 11.3                 |
| March .....                  | 13,196,000      | 47.6             | 0.1              |                    | 47.1                 | 5.2                  |
| April .....                  | 11,684,000      | 44.5             | 0.1              |                    | 51.5                 | 3.9                  |
| May .....                    | 11,051,000      | 45.9             | 0.1              |                    | 50.9                 | 3.1                  |
| June .....                   | 11,013,000      | 39.3             | 0.1              |                    | 57.0                 | 3.6                  |
|                              | 68,738,000      | 45.0             | 0.1              |                    | 49.3                 | 5.6                  |
| July .....                   | 12,082,000      | 38.8             | 0.1              |                    | 57.9                 | 3.2                  |
| August .....                 | 15,206,000      | 43.5             | 0.1              |                    | 52.8                 | 3.6                  |
| September .....              | 14,108,000      | 37.1             | 0.1              |                    | 60.7                 | 2.1                  |
| October .....                | 13,019,000      | 35.8             | 0.1              |                    | 62.1                 | 2.0                  |
| November .....               | 9,718,000       | 62.9             | 0.1              |                    | 33.8                 | 3.2                  |
| December .....               | 10,973,000      | 77.1             | 0.1              |                    | 18.7                 | 4.1                  |
|                              | 75,106,000      | 47.6             | 0.1              |                    | 49.3                 | 3.0                  |



No. 39.—STATEMENT SHOWING THE MONTHLY RECEIPTS FROM CUSTOMS, ETC.—  
Continued.

| Month.             | Total receipts. | Gold coin.       | Silver coin.     | Gold certificates. | Silver certificates. | United States notes. |
|--------------------|-----------------|------------------|------------------|--------------------|----------------------|----------------------|
|                    |                 | <i>Per cent.</i> | <i>Per cent.</i> | <i>Per cent.</i>   | <i>Per cent.</i>     | <i>Per cent.</i>     |
| 1882—January ..... | \$13,393,000    | 72.9             | 0.1              | .....              | 20.3                 | 6.7                  |
| February .....     | 13,589,000      | 66.5             | 0.1              | .....              | 24.8                 | 8.6                  |
| March .....        | 14,000,000      | 75.6             | 0.1              | .....              | 19.8                 | 4.5                  |
| April .....        | 10,528,000      | 73.5             | 0.2              | .....              | 22.2                 | 4.1                  |
| May .....          | 11,986,000      | 70.7             | 0.2              | .....              | 23.4                 | 5.7                  |
| June .....         | 11,434,000      | 68.7             | 0.1              | .....              | 23.4                 | 7.8                  |
|                    | 74,930,000      | 72.9             | 0.1              | .....              | 21.2                 | 5.8                  |
| July .....         | 13,730,000      | 66.5             | 0.1              | .....              | 24.8                 | 8.6                  |
| August .....       | 16,487,000      | 46.1             | 0.1              | .....              | 48.2                 | 5.6                  |
| September .....    | 14,695,000      | 38.8             | 0.1              | .....              | 55.5                 | 5.6                  |
| October .....      | 13,101,000      | 18.2             | 0.1              | 42.2               | 32.1                 | 7.4                  |
| November .....     | 9,939,000       | 10.3             | 0.1              | 63.9               | 16.2                 | 9.5                  |
| December .....     | 10,381,000      | 5.3              | 0.1              | 69.1               | 18.7                 | 6.8                  |
|                    | 78,333,000      | 33.6             | 0.1              | 24.3               | 34.8                 | 7.2                  |
| 1883—January ..... | 12,574,000      | 4.2              | 0.1              | 72.1               | 15.7                 | 7.9                  |
| February .....     | 12,194,000      | 3.9              | 0.1              | 75.1               | 15.9                 | 5.0                  |
| March .....        | 12,435,000      | 6.5              | 0.1              | 73.7               | 13.1                 | 6.6                  |
| April .....        | 9,199,000       | 10.8             | 0.1              | 65.5               | 17.7                 | 5.9                  |
| May .....          | 8,155,000       | 4.7              | 0.1              | 62.2               | 26.1                 | 6.9                  |
| June .....         | 13,630,000      | 3.3              | 0.1              | 69.4               | 20.2                 | 7.0                  |
|                    | 68,187,000      | 5.3              | 0.1              | 70.5               | 17.7                 | 6.4                  |
| July .....         | 14,609,000      | 2.3              | 0.1              | 79.1               | 13.0                 | 5.5                  |
| August .....       | 13,290,000      | 2.7              | 0.1              | 73.2               | 18.0                 | 6.0                  |
| September .....    | 12,050,000      | 3.2              | 0.1              | 77.8               | 13.9                 | 5.0                  |
| October .....      | 11,616,000      | 2.9              | 0.1              | 75.8               | 16.4                 | 4.8                  |
| November .....     | 8,928,000       | 3.1              | 0.1              | 67.6               | 22.5                 | 6.7                  |
| December .....     | 9,338,000       | 2.8              | 0.1              | 71.3               | 19.4                 | 6.4                  |
|                    | 69,831,000      | 2.8              | 0.1              | 74.7               | 16.7                 | 5.7                  |
| 1884—January ..... | 11,768,000      | 2.4              | 0.1              | 66.2               | 23.7                 | 7.6                  |
| February .....     | 12,069,000      | 2.1              | 0.1              | 67.5               | 22.0                 | 8.3                  |
| March .....        | 11,447,000      | 1.8              | 0.1              | 60.7               | 26.4                 | 11.0                 |
| April .....        | 9,850,000       | 2.5              | 0.1              | 56.9               | 26.8                 | 13.7                 |
| May .....          | 9,289,000       | 3.3              | 0.1              | 46.5               | 35.3                 | 14.8                 |
| June .....         | 9,459,000       | 3.1              | 0.1              | 40.0               | 35.6                 | 21.2                 |
|                    | 63,882,000      | 2.5              | 0.1              | 57.3               | 27.8                 | 12.3                 |
| July .....         | 13,111,000      | 1.6              | 0.1              | 48.1               | 32.4                 | 17.8                 |
| August .....       | 12,828,000      | 1.3              | 0.1              | 44.4               | 32.3                 | 21.9                 |
| September .....    | 11,992,000      | 1.6              | 0.1              | 32.4               | 31.4                 | 34.5                 |
| October .....      | 10,369,000      | 1.8              | 0.1              | 23.6               | 32.1                 | 42.4                 |
| November .....     | 7,717,000       | 1.9              | 0.1              | 18.3               | 42.2                 | 37.5                 |
| December .....     | 8,087,000       | 1.7              | 0.1              | 17.9               | 44.0                 | 36.3                 |
|                    | 64,104,000      | 1.6              | 0.1              | 33.1               | 34.8                 | 30.4                 |
| 1885—January ..... | 10,306,000      | 1.1              | 0.1              | 26.6               | 40.5                 | 31.7                 |
| February .....     | 10,461,000      | 0.8              | 0.1              | 31.4               | 32.3                 | 35.4                 |
| March .....        | 11,281,000      | 0.7              | 0.1              | 39.7               | 34.5                 | 25.0                 |
| April .....        | 9,983,000       | 0.9              | 0.1              | 38.1               | 41.3                 | 19.6                 |
| May .....          | 9,523,000       | 0.7              | 0.1              | 43.0               | 37.4                 | 18.8                 |
| June .....         | 9,644,000       | 0.7              | 0.2              | 32.5               | 33.3                 | 33.3                 |
|                    | 61,198,000      | 0.8              | 0.1              | 35.2               | 36.5                 | 27.4                 |
| July .....         | 11,821,000      | 0.7              | 0.2              | 28.8               | 23.6                 | 46.7                 |
| August .....       | 12,700,500      | 0.6              | 0.3              | 47.4               | 13.5                 | 38.2                 |
| September .....    | 12,167,000      | 0.7              | 0.3              | 63.4               | 9.8                  | 25.8                 |
| October .....      | 10,771,000      | 0.8              | 0.2              | 70.8               | 11.3                 | 16.9                 |
| November .....     | 8,730,000       | 0.9              | 0.4              | 56.9               | 13.4                 | 28.4                 |
| December .....     | 9,935,000       | 0.7              | 0.3              | 60.5               | 13.8                 | 24.7                 |
|                    | 66,124,500      | 0.7              | 0.3              | 54.6               | 14.3                 | 30.1                 |



No. 39.—STATEMENT SHOWING THE MONTHLY RECEIPTS FROM CUSTOMS, ETC.—  
Continued.

| Month.             | Total receipts. | Gold coin.       | Silver coin.     | Gold certificates. | Silver certificates. | United States notes. |
|--------------------|-----------------|------------------|------------------|--------------------|----------------------|----------------------|
|                    |                 | <i>Per cent.</i> | <i>Per cent.</i> | <i>Per cent.</i>   | <i>Per cent.</i>     | <i>Per cent.</i>     |
| 1886—January ..... | \$10,929,000    | 0.6              | 0.3              | 53.3               | 14.8                 | 31.0                 |
| February .....     | 11,704,000      | 0.4              | 0.2              | 43.3               | 8.8                  | 47.3                 |
| March .....        | 12,512,000      | 0.6              | 0.3              | 31.5               | 9.2                  | 58.4                 |
| April .....        | 10,442,000      | 1.0              | 0.3              | 20.2               | 12.3                 | 66.2                 |
| May .....          | 9,029,000       | 0.8              | 0.3              | 12.2               | 15.3                 | 71.4                 |
| June .....         | 11,887,000      | 0.7              | 0.2              | 4.8                | 12.6                 | 81.7                 |
|                    | 66,503,000      | 0.7              | 0.3              | 27.5               | 12.2                 | 59.3                 |
| July .....         | 12,606,000      | 0.7              | 0.3              | 2.9                | 11.3                 | 84.8                 |
| August .....       | 14,834,000      | 0.7              | 0.4              | 16.5               | 8.9                  | 73.5                 |
| September .....    | 12,944,000      | 0.6              | 0.3              | 67.3               | 9.3                  | 22.5                 |
| October .....      | 11,583,000      | 0.7              | 0.3              | 70.8               | 12.0                 | 16.2                 |
| November .....     | 10,175,000      | 1.1              | 0.3              | 69.3               | 12.2                 | 17.1                 |
| December .....     | 10,546,000      | 1.2              | 0.3              | 66.7               | 15.5                 | 16.3                 |
|                    | 72,688,000      | 0.8              | 0.3              | 46.5               | 11.3                 | 41.1                 |
| 1887—January ..... | 11,808,000      | 0.9              | 0.4              | 67.8               | 16.2                 | 14.7                 |
| February .....     | 13,112,000      | 0.4              | 0.2              | 74.2               | 10.1                 | 15.1                 |
| March .....        | 14,212,000      | 0.8              | 0.3              | 74.5               | 11.4                 | 13.0                 |
| April .....        | 11,556,000      | 1.1              | 0.3              | 71.6               | 13.4                 | 13.6                 |
| May .....          | 10,930,000      | 1.0              | 0.4              | 72.4               | 14.1                 | 12.1                 |
| June .....         | 11,840,000      | 1.3              | 0.3              | 72.6               | 12.0                 | 13.8                 |
|                    | 73,428,000      | 0.9              | 0.3              | 72.3               | 12.8                 | 13.7                 |
| July .....         | 12,714,000      | 1.4              | 0.4              | 76.2               | 10.4                 | 11.6                 |
| August .....       | 15,612,000      | 0.8              | 0.2              | 79.9               | 8.8                  | 10.3                 |
| September .....    | 13,833,000      | 1.1              | 0.2              | 79.9               | 8.4                  | 10.4                 |

No. 40.—SHIPMENTS OF SILVER COIN FROM TREASURY OFFICES AND MINTS FROM  
JULY 1, 1885, TO SEPTEMBER 30, 1887, INCLUSIVE, AS PER THEIR REPORTS TO THIS  
OFFICE.

| Office.                   | From October 1, 1886, to September 30, 1887. |                    |                | Silver coin shipped from July 1, 1885, to September 30, 1886. | Total.         |
|---------------------------|----------------------------------------------|--------------------|----------------|---------------------------------------------------------------|----------------|
|                           | Standard dollars.                            | Fractional silver. | Total.         |                                                               |                |
| Washington .....          | \$700,865.99                                 | \$331,442.40       | \$1,032,308.39 | \$997,137.99                                                  | \$2,029,446.38 |
| Baltimore .....           | 363,500.00                                   | 257,999.53         | 621,499.53     | 625,494.40                                                    | 1,246,993.93   |
| New York .....            | 3,121,295.80                                 | 1,066,724.40       | 4,188,020.20   | 6,880,877.19                                                  | 11,068,897.39  |
| Philadelphia .....        | 500.00                                       | 1,015,996.57       | 1,016,496.57   | 1,140,658.59                                                  | 2,157,155.16   |
| Boston .....              | 3,079,594.00                                 | 765,708.18         | 3,845,302.18   | 4,269,525.44                                                  | 8,114,827.62   |
| Cincinnati .....          | 2,364,879.93                                 | 893,580.96         | 3,258,460.89   | 3,721,950.75                                                  | 6,980,411.64   |
| Chicago .....             | 3,823,207.45                                 | 1,442,416.05       | 5,265,623.50   | 6,384,968.90                                                  | 11,650,592.40  |
| Saint Louis .....         | 2,625,752.48                                 | 1,014,284.07       | 3,640,036.55   | 3,895,945.86                                                  | 7,535,982.41   |
| New Orleans .....         | 33,240.00                                    | 634,355.00         | 667,595.00     | 2,148,498.40                                                  | 2,816,093.40   |
| Total .....               | 16,112,835.65                                | 7,422,507.16       | 23,535,342.81  | 30,065,057.52                                                 | 53,600,400.33  |
| San Francisco .....       | 2,362,600.00                                 | 506,670.00         | 2,869,270.00   | 1,137,540.00                                                  | 4,006,810.00   |
| Mint, Philadelphia .....  | 2,322,458.44                                 | 118,499.15         | 2,440,957.59   | 4,513,106.44                                                  | 6,954,064.03   |
| Mint, New Orleans .....   | 7,255,000.00                                 | .....              | 7,255,000.00   | 6,459,495.87                                                  | 13,714,495.87  |
| Mint, San Francisco ..... | 40,000.00                                    | .....              | 40,000.00      | 3,418,500.00                                                  | 3,458,500.00   |
| Total .....               | 9,617,458.44                                 | 118,499.15         | 9,735,957.59   | 14,391,102.31                                                 | 24,127,059.90  |
| Total of shipments .....  | 28,092,894.09                                | 8,047,676.31       | 36,140,570.40  | 45,593,699.83                                                 | 81,734,270.23  |



No. 41.—SHIPMENTS OF SILVER COIN SINCE JUNE 30, 1885, FROM TREASURY OFFICES AND MINTS, THE CHARGES THEREON FOR TRANSPORTATION, AND THE AVERAGE COST PER \$1,000.

| Month.          | FROM TREASURY OFFICES EAST OF THE ROCKY MOUNTAINS. |                  |                             | FROM MINTS.     |                  |                             | FROM SUB-TREASURY AT SAN FRANCISCO.       |                  |                             | TOTAL.          |                  |                             |
|-----------------|----------------------------------------------------|------------------|-----------------------------|-----------------|------------------|-----------------------------|-------------------------------------------|------------------|-----------------------------|-----------------|------------------|-----------------------------|
|                 | Amount shipped for which bills have been rendered. | Charges thereon. | Average charge per \$1,000. | Amount shipped. | Charges thereon. | Average charge per \$1,000. | Amount of shipment as per bills rendered. | Charges thereon. | Average charge per \$1,000. | Amount shipped. | Charges thereon. | Average charge per \$1,000. |
| <b>1885.</b>    |                                                    |                  |                             |                 |                  |                             |                                           |                  |                             |                 |                  |                             |
| July .....      | \$988,976.42                                       | \$1,443.30       | \$1.46                      | \$1,411,986.00  | \$11,633.49      | \$8.24                      | \$26,000.00                               | \$160.10         | \$6.16                      | \$2,426,962.42  | \$13,236.89      | \$5.45                      |
| August .....    | 1,923,408.42                                       | 2,543.66         | 1.32                        | 541,996.30      | 1,057.69         | 1.95                        | 213,500.00                                | 1,179.45         | 5.52                        | 2,678,904.72    | 4,780.80         | 1.78                        |
| September ..... | 2,675,840.46                                       | 3,868.65         | 1.45                        | 1,330,498.82    | 2,458.11         | 1.85                        | 249,000.00                                | 1,487.70         | 5.97                        | 4,255,339.28    | 7,814.46         | 1.84                        |
| October .....   | 2,823,454.39                                       | 4,158.33         | 1.47                        | 2,088,494.70    | 4,409.26         | 2.11                        | 70,500.00                                 | 431.35           | 6.12                        | 4,982,449.09    | 8,998.94         | 2.01                        |
| November .....  | 2,725,354.72                                       | 4,039.69         | 1.48                        | 663,993.57      | 1,765.18         | 2.66                        | 25,500.00                                 | 148.45           | 5.82                        | 3,414,848.29    | 5,953.32         | 1.74                        |
| December .....  | 2,254,916.90                                       | 3,035.12         | 1.35                        | 1,274,988.10    | 2,669.62         | 2.09                        | 30,500.00                                 | 144.40           | 4.73                        | 3,560,405.00    | 5,849.14         | 1.64                        |
| <b>1886.</b>    |                                                    |                  |                             |                 |                  |                             |                                           |                  |                             |                 |                  |                             |
| January .....   | 696,986.47                                         | 972.00           | 1.39                        | 455,495.00      | 994.62           | 2.18                        | 9,500.00                                  | 54.75            | 5.76                        | 1,161,981.47    | 2,021.37         | 1.74                        |
| February .....  | 1,044,975.15                                       | 1,289.65         | 1.23                        | 423,497.30      | 1,212.32         | 2.86                        | 26,000.00                                 | 144.20           | 5.54                        | 1,494,472.45    | 2,646.17         | 1.77                        |
| March .....     | 1,596,478.64                                       | 1,984.21         | 1.24                        | 671,493.05      | 1,798.18         | 2.68                        | 42,000.00                                 | 233.30           | 5.55                        | 2,309,971.69    | 4,015.69         | 1.74                        |
| April .....     | 1,487,481.49                                       | 1,971.20         | 1.32                        | 741,996.45      | 1,841.48         | 2.48                        | 26,500.00                                 | 131.45           | 4.96                        | 2,255,977.94    | 3,944.13         | 1.75                        |
| May .....       | 1,566,480.89                                       | 2,007.69         | 1.28                        | 541,493.85      | 1,529.86         | 2.82                        | 31,000.00                                 | 147.65           | 4.76                        | 2,138,974.74    | 3,685.20         | 1.82                        |
| June .....      | 2,020,755.86                                       | 2,461.26         | 1.22                        | 717,493.95      | 2,159.87         | 3.01                        | 45,000.00                                 | 245.85           | 5.46                        | 2,783,249.81    | 4,866.98         | 1.75                        |
| July .....      | 2,332,976.30                                       | 3,031.26         | 1.30                        | 713,195.95      | 2,488.14         | 3.49                        | 54,000.00                                 | 299.05           | 5.54                        | 3,100,172.25    | 5,818.45         | 1.88                        |
| August .....    | 2,553,975.84                                       | 3,163.00         | 1.24                        | 1,353,490.10    | 2,951.08         | 2.18                        | 70,000.00                                 | 335.70           | 4.79                        | 3,977,465.94    | 6,449.78         | 1.62                        |
| September ..... | 3,229,473.21                                       | 4,566.07         | 1.41                        | 1,584,488.50    | 3,092.10         | 1.95                        | 213,500.00                                | 1,215.00         | 5.69                        | 5,027,461.71    | 8,873.17         | 1.76                        |
| October .....   | 2,675,041.04                                       | 4,077.21         | 1.52                        | 1,876,496.30    | 2,995.35         | 1.59                        | 242,000.00                                | 1,418.00         | 5.86                        | 4,793,537.34    | 8,490.56         | 1.77                        |
| November .....  | 2,036,553.54                                       | 3,120.31         | 1.53                        | 1,205,493.90    | 1,930.15         | 1.60                        | 248,000.00                                | 1,459.90         | 5.89                        | 3,490,047.44    | 6,510.36         | 1.86                        |
| December .....  | 1,786,970.52                                       | 2,413.97         | 1.35                        | 1,129,497.60    | 1,547.56         | 1.37                        | 189,000.00                                | 1,187.65         | 6.28                        | 3,105,468.12    | 5,149.18         | 1.66                        |
| <b>1887.</b>    |                                                    |                  |                             |                 |                  |                             |                                           |                  |                             |                 |                  |                             |
| January .....   | 866,754.54                                         | 1,158.97         | 1.33                        | 255,996.05      | 392.30           | 1.53                        | 132,000.00                                | 1,019.05         | 7.72                        | 1,254,750.59    | 2,570.32         | 2.04                        |
| February .....  | 1,023,489.40                                       | 1,303.29         | 1.27                        | 320,497.25      | 431.22           | 1.34                        | 115,500.00                                | 723.45           | 6.26                        | 1,459,486.65    | 2,457.96         | 1.68                        |
| March .....     | 1,647,361.10                                       | 2,048.80         | 1.24                        | 406,997.50      | 494.48           | 1.21                        | 189,500.00                                | 1,184.10         | 6.24                        | 2,243,858.60    | 3,727.38         | 1.66                        |
| April .....     | 1,327,099.41                                       | 1,875.27         | 1.41                        | 339,996.52      | 458.10           | 1.35                        | 188,500.00                                | 1,074.80         | 5.70                        | 1,855,595.93    | 3,408.17         | 1.84                        |
| May .....       | 1,565,583.77                                       | 1,921.77         | 1.23                        | 398,497.15      | 527.97           | 1.32                        | 186,000.00                                | 1,033.70         | 5.55                        | 2,150,080.92    | 3,483.44         | 1.62                        |
| June .....      | 2,036,481.35                                       | 2,734.27         | 1.34                        | 388,996.27      | 725.84           | 1.86                        | 273,500.00                                | 1,847.15         | 6.75                        | 2,698,977.62    | 5,307.26         | 1.97                        |
| July .....      | 2,340,435.99                                       | 3,937.30         | 1.68                        | 384,998.20      | 709.47           | 1.84                        | 254,000.00                                | 1,427.65         | 5.62                        | 2,979,434.19    | 6,074.42         | 2.04                        |
| August .....    | 2,586,984.79                                       | 3,375.85         | 1.30                        | 838,497.15      | 1,166.54         | 1.39                        | 346,000.00                                | 1,995.75         | 5.76                        | 3,771,481.94    | 6,538.14         | 1.73                        |
| September ..... | 3,450,294.63                                       | 5,606.24         | 1.62                        | 2,189,493.70    | 3,118.28         | 1.42                        | 376,750.00                                | 2,166.02         | 5.75                        | 6,016,538.33    | 10,890.54        | 1.81                        |
| Total .....     | 53,264,585.24                                      | 74,108.34        | 1.39                        | 24,250,959.23   | 56,558.26        | 2.33                        | 3,873,250.00                              | 22,895.62        | 5.91                        | 81,387,894.47   | 153,562.22       | 1.89                        |



No. 42.—STATEMENT SHOWING THE AMOUNT OF GOLD COIN AND BULLION IN THE TREASURY, AND OF GOLD CERTIFICATES OUTSTANDING, AT THE END OF EACH MONTH FROM MARCH, 1878 TO OCTOBER, 1887.

| Date.              | Total gold<br>in Treasury, coin<br>and bullion. | Gold certificates<br>in the Treas-<br>ury cash. | Gold certifi-<br>cates in circu-<br>lation. | Net gold in<br>Treasury, coin<br>and bullion. |
|--------------------|-------------------------------------------------|-------------------------------------------------|---------------------------------------------|-----------------------------------------------|
| 1878.              |                                                 |                                                 |                                             |                                               |
| March 31 .....     | \$120,106,317.17                                | \$7,179,200                                     | \$50,704,200                                | \$69,402,117.17                               |
| April 30 .....     | 120,012,781.64                                  | 9,032,660                                       | 45,948,840                                  | 74,063,941.64                                 |
| May 31 .....       | 122,917,907.88                                  | 31,235,300                                      | 21,246,300                                  | 101,671,607.88                                |
| June 30 .....      | 128,460,202.87                                  | 19,469,320                                      | 24,897,680                                  | 103,562,522.87                                |
| July 31 .....      | 132,014,619.41                                  | 18,170,420                                      | 23,852,980                                  | 108,161,639.41                                |
| August 31 .....    | 134,548,036.53                                  | 20,794,220                                      | 17,222,180                                  | 117,325,856.53                                |
| September 30 ..... | 136,036,302.20                                  | 9,392,920                                       | 23,433,680                                  | 112,602,622.20                                |
| October 31 .....   | 140,872,154.79                                  | 9,901,520                                       | 22,906,480                                  | 117,965,674.79                                |
| November 30 .....  | 142,400,135.29                                  | 9,845,120                                       | 24,117,780                                  | 118,282,355.29                                |
| December 31 .....  | 135,382,639.42                                  | 391,420                                         | 21,189,280                                  | 114,193,359.42                                |
| 1879.              |                                                 |                                                 |                                             |                                               |
| January 31 .....   | 133,756,906.65                                  | 544,020                                         | 17,082,680                                  | 116,674,226.65                                |
| February 28 .....  | 133,265,559.43                                  | 400,220                                         | 16,379,280                                  | 116,886,279.43                                |
| March 31 .....     | 133,416,125.85                                  | 50,740                                          | 16,253,960                                  | 117,162,165.85                                |
| April 30 .....     | 134,520,140.48                                  | 62,140                                          | 15,710,460                                  | 118,809,680.48                                |
| May 31 .....       | 136,680,260.14                                  | 33,580                                          | 15,380,120                                  | 121,300,140.14                                |
| June 30 .....      | 135,236,474.62                                  | 133,880                                         | 15,279,820                                  | 119,956,654.62                                |
| July 31 .....      | 135,517,483.25                                  | 43,800                                          | 15,196,900                                  | 120,320,583.25                                |
| August 31 .....    | 141,546,390.52                                  | 120,000                                         | 15,008,700                                  | 126,537,690.52                                |
| September 30 ..... | 169,606,995.03                                  | 67,700                                          | 14,843,200                                  | 154,763,795.03                                |
| October 31 .....   | 171,517,713.65                                  | 213,400                                         | 14,377,600                                  | 157,140,113.65                                |
| November 30 .....  | 160,443,436.80                                  | 183,740                                         | 13,195,460                                  | 147,247,976.80                                |
| December 31 .....  | 157,790,321.84                                  | 740,960                                         | 11,596,140                                  | 146,194,181.84                                |
| 1880.              |                                                 |                                                 |                                             |                                               |
| January 31 .....   | 153,690,026.43                                  | 61,100                                          | 10,350,000                                  | 143,340,026.43                                |
| February 29 .....  | 146,750,758.04                                  | 327,300                                         | 9,755,300                                   | 136,995,458.04                                |
| March 31 .....     | 144,010,551.50                                  | 611,500                                         | 8,244,000                                   | 135,766,551.50                                |
| April 30 .....     | 138,783,440.08                                  | 173,800                                         | 8,056,800                                   | 130,726,640.08                                |
| May 31 .....       | 128,709,496.51                                  | 39,800                                          | 8,010,300                                   | 120,699,196.51                                |
| June 30 .....      | 126,145,427.20                                  | 40,700                                          | 7,963,900                                   | 118,181,527.20                                |
| July 31 .....      | 123,126,645.54                                  | 32,600                                          | 7,852,000                                   | 115,274,645.54                                |
| August 31 .....    | 127,679,279.45                                  | 36,800                                          | 7,661,100                                   | 120,018,179.45                                |
| September 30 ..... | 135,244,833.65                                  | 31,600                                          | 7,480,100                                   | 127,764,733.65                                |
| October 31 .....   | 140,725,952.74                                  | 6,800                                           | 7,447,700                                   | 133,278,252.74                                |
| November 30 .....  | 151,362,519.38                                  | 19,120                                          | 7,381,380                                   | 143,981,139.38                                |
| December 31 .....  | 156,742,095.77                                  | 130,500                                         | 6,528,380                                   | 150,213,715.77                                |
| 1881.              |                                                 |                                                 |                                             |                                               |
| January 31 .....   | 154,544,209.15                                  | 50,080                                          | 6,491,400                                   | 148,052,809.15                                |
| February 28 .....  | 173,038,253.01                                  | 312,080                                         | 6,229,400                                   | 166,808,853.01                                |
| March 31 .....     | 173,668,163.08                                  | 142,900                                         | 6,028,900                                   | 167,639,263.08                                |
| April 30 .....     | 170,319,754.53                                  | 1,400                                           | 5,961,200                                   | 164,358,554.53                                |
| May 31 .....       | 163,770,158.17                                  | 36,320                                          | 5,876,280                                   | 157,893,878.17                                |
| June 30 .....      | 163,171,661.25                                  | 23,400                                          | 5,759,520                                   | 157,412,141.25                                |
| July 31 .....      | 154,911,475.21                                  | 1,700                                           | 5,748,120                                   | 149,163,355.21                                |
| August 31 .....    | 169,495,521.94                                  | 3,800                                           | 5,397,120                                   | 164,098,401.94                                |
| September 30 ..... | 174,361,344.52                                  | 9,600                                           | 5,239,320                                   | 169,122,024.52                                |
| October 31 .....   | 172,989,829.17                                  | 3,700                                           | 5,204,220                                   | 167,785,609.17                                |
| November 30 .....  | 178,225,303.41                                  | 8,300                                           | 5,199,620                                   | 173,025,683.41                                |
| December 31 .....  | 172,617,467.38                                  | .....                                           | 5,188,120                                   | 167,429,347.38                                |
| 1882.              |                                                 |                                                 |                                             |                                               |
| January 31 .....   | 165,152,788.62                                  | 7,900                                           | 5,180,220                                   | 159,972,568.62                                |
| February 28 .....  | 173,757,874.07                                  | 15,800                                          | 5,172,320                                   | 168,585,554.07                                |
| March 31 .....     | 166,457,356.93                                  | .....                                           | 5,166,920                                   | 161,290,436.93                                |
| April 30 .....     | 155,069,102.18                                  | 1,000                                           | 5,071,120                                   | 149,997,982.18                                |
| May 31 .....       | 153,985,545.28                                  | 2,500                                           | 5,052,920                                   | 148,932,625.28                                |
| June 30 .....      | 148,506,389.95                                  | 8,100                                           | 5,029,020                                   | 143,477,369.95                                |
| July 31 .....      | 145,079,030.31                                  | 1,500                                           | 5,016,440                                   | 140,062,590.31                                |
| August 31 .....    | 149,303,920.69                                  | .....                                           | 4,992,040                                   | 144,311,880.69                                |
| September 30 ..... | 152,739,106.43                                  | .....                                           | 4,907,440                                   | 147,831,666.43                                |
| October 31 .....   | 159,805,743.54                                  | 14,990,170                                      | 11,370,270                                  | 148,435,473.54                                |
| November 30 .....  | 164,267,584.64                                  | 15,950,270                                      | 19,458,270                                  | 144,809,314.64                                |
| December 31 .....  | 171,504,568.39                                  | 25,105,030                                      | 39,514,810                                  | 131,989,758.39                                |
| 1883.              |                                                 |                                                 |                                             |                                               |
| January 31 .....   | 173,317,834.35                                  | 25,107,300                                      | 47,669,640                                  | 125,648,194.35                                |
| February 28 .....  | 177,661,630.86                                  | 32,296,270                                      | 42,554,470                                  | 135,107,160.86                                |
| March 31 .....     | 184,752,713.90                                  | 31,525,210                                      | 43,444,510                                  | 141,308,203.90                                |
| April 30 .....     | 187,837,441.93                                  | 32,935,420                                      | 48,398,200                                  | 139,439,241.93                                |
| May 31 .....       | 193,310,043.00                                  | 23,869,000                                      | 59,591,940                                  | 133,718,103.00                                |
| June 30 .....      | 198,078,567.68                                  | 22,571,270                                      | 59,807,370                                  | 138,271,197.68                                |
| July 31 .....      | 202,774,035.16                                  | 23,383,440                                      | 60,068,600                                  | 142,705,435.16                                |
| August 31 .....    | 204,172,975.33                                  | 28,445,200                                      | 54,547,540                                  | 149,625,435.33                                |



No. 42.—STATEMENT SHOWING THE AMOUNT OF GOLD COIN AND BULLION IN THE TREASURY AND GOLD CERTIFICATES OUTSTANDING, ETC.—Continued.

| Date.              | Total gold<br>in Treasury, coin<br>and bullion. | Gold certificates<br>in the Treas-<br>ury cash. | Gold certifi-<br>cates in circu-<br>lation. | Net gold in<br>Treasury, coin<br>and bullion. |
|--------------------|-------------------------------------------------|-------------------------------------------------|---------------------------------------------|-----------------------------------------------|
| 1883.              |                                                 |                                                 |                                             |                                               |
| September 30 ..... | \$206, 130, 543.10                              | \$27, 480, 300                                  | \$55, 014, 940                              | \$151, 115, 603.10                            |
| October 31 .....   | 209, 429, 939.90                                | 31, 252, 760                                    | 52, 076, 180                                | 157, 353, 759.90                              |
| November 30 .....  | 216, 133, 327.54                                | 27, 035, 300                                    | 58, 897, 620                                | 157, 235, 707.54                              |
| December 31 .....  | 219, 014, 739.63                                | 27, 446, 780                                    | 63, 585, 140                                | 155, 429, 599.63                              |
| 1884.              |                                                 |                                                 |                                             |                                               |
| January 31 .....   | 221, 813, 356.49                                | 23, 788, 000                                    | 77, 462, 620                                | 144, 350, 736.49                              |
| February 29 .....  | 221, 881, 633.11                                | 30, 600, 070                                    | 77, 843, 430                                | 144, 038, 203.11                              |
| March 31 .....     | 211, 071, 506.97                                | 35, 424, 250                                    | 68, 812, 150                                | 142, 259, 356.97                              |
| April 30 .....     | 196, 325, 625.72                                | 44, 415, 395                                    | 56, 700, 805                                | 139, 624, 820.72                              |
| May 31 .....       | 201, 132, 388.01                                | 39, 686, 780                                    | 59, 125, 480                                | 142, 006, 908.01                              |
| June 30 .....      | 204, 876, 594.15                                | 27, 246, 020                                    | 71, 146, 640                                | 133, 729, 954.15                              |
| July 31 .....      | 210, 539, 550.98                                | 26, 525, 830                                    | 91, 491, 490                                | 119, 018, 060.98                              |
| August 31 .....    | 214, 483, 657.17                                | 29, 701, 980                                    | 92, 017, 940                                | 122, 465, 717.17                              |
| September 30 ..... | 217, 904, 042.81                                | 33, 546, 960                                    | 87, 389, 660                                | 130, 514, 382.81                              |
| October 31 .....   | 222, 536, 360.43                                | 32, 477, 750                                    | 87, 865, 570                                | 134, 670, 790.43                              |
| November 30 .....  | 231, 389, 360.85                                | 26, 701, 060                                    | 93, 374, 290                                | 138, 015, 070.85                              |
| December 31 .....  | 234, 975, 851.95                                | 26, 343, 730                                    | 93, 287, 420                                | 141, 688, 431.95                              |
| 1885.              |                                                 |                                                 |                                             |                                               |
| January 31 .....   | 237, 167, 975.84                                | 22, 299, 150                                    | 111, 980, 380                               | 125, 187, 595.84                              |
| February 28 .....  | 240, 029, 843.24                                | 40, 426, 930                                    | 112, 683, 290                               | 127, 346, 553.24                              |
| March 31 .....     | 241, 440, 796.37                                | 37, 689, 990                                    | 115, 967, 540                               | 125, 473, 256.37                              |
| April 30 .....     | 243, 162, 194.81                                | 28, 625, 290                                    | 125, 234, 800                               | 117, 927, 394.81                              |
| May 31 .....       | 244, 363, 543.59                                | 14, 371, 350                                    | 128, 553, 010                               | 115, 810, 533.59                              |
| June 30 .....      | 247, 028, 625.25                                | 13, 593, 410                                    | 126, 729, 730                               | 120, 298, 895.25                              |
| July 31 .....      | 249, 367, 595.20                                | 17, 322, 310                                    | 123, 289, 000                               | 126, 078, 595.20                              |
| August 31 .....    | 250, 257, 417.89                                | 16, 606, 230                                    | 123, 885, 490                               | 126, 371, 927.89                              |
| September 30 ..... | 251, 251, 114.54                                | 22, 249, 240                                    | 118, 137, 790                               | 133, 113, 324.54                              |
| October 31 .....   | 251, 359, 349.29                                | 31, 115, 850                                    | 109, 020, 760                               | 142, 338, 589.29                              |
| November 30 .....  | 251, 945, 578.13                                | 34, 492, 968                                    | 105, 554, 092                               | 146, 391, 486.13                              |
| December 31 .....  | 253, 351, 409.48                                | 34, 350, 479                                    | 105, 359, 601                               | 147, 991, 808.48                              |
| 1886.              |                                                 |                                                 |                                             |                                               |
| January 31 .....   | 251, 371, 561.58                                | 24, 060, 709                                    | 115, 284, 951                               | 136, 086, 610.58                              |
| February 28 .....  | 249, 801, 087.53                                | 33, 671, 010                                    | 105, 637, 050                               | 144, 164, 037.53                              |
| March 31 .....     | 242, 155, 167.40                                | 46, 797, 927                                    | 90, 775, 643                                | 151, 379, 524.40                              |
| April 30 .....     | 240, 580, 532.67                                | 52, 396, 875                                    | 84, 715, 225                                | 155, 865, 307.67                              |
| May 31 .....       | 236, 424, 734.21                                | 51, 735, 670                                    | 80, 120, 025                                | 156, 304, 709.21                              |
| June 30 .....      | 232, 838, 123.91                                | 55, 129, 870                                    | 76, 044, 375                                | 156, 793, 748.91                              |
| July 31 .....      | 233, 651, 522.45                                | 52, 258, 360                                    | 74, 718, 517                                | 158, 933, 005.45                              |
| August 31 .....    | 235, 430, 635.24                                | 48, 693, 980                                    | 77, 698, 347                                | 157, 732, 288.24                              |
| September 30 ..... | 242, 609, 018.37                                | 40, 654, 320                                    | 84, 691, 807                                | 157, 917, 211.37                              |
| October 31 .....   | 246, 832, 148.40                                | 36, 878, 458                                    | 88, 294, 969                                | 158, 537, 179.40                              |
| November 30 .....  | 254, 450, 853.57                                | 34, 469, 694                                    | 90, 520, 633                                | 163, 930, 220.57                              |
| December 31 .....  | 268, 128, 018.47                                | 27, 485, 804                                    | 97, 215, 605                                | 170, 912, 413.47                              |
| 1887.              |                                                 |                                                 |                                             |                                               |
| January 31 .....   | 274, 140, 468.85                                | 18, 843, 632                                    | 105, 665, 107                               | 168, 475, 361.85                              |
| February 28 .....  | 275, 088, 626.45                                | 24, 256, 230                                    | 99, 958, 365                                | 175, 130, 261.45                              |
| March 31 .....     | 275, 985, 862.15                                | 29, 757, 610                                    | 94, 046, 015                                | 181, 939, 847.15                              |
| April 30 .....     | 275, 336, 915.90                                | 28, 905, 040                                    | 94, 434, 485                                | 180, 902, 430.90                              |
| May 31 .....       | 277, 628, 750.47                                | 32, 101, 358                                    | 90, 960, 977                                | 186, 667, 773.47                              |
| June 30 .....      | 278, 101, 106.26                                | 30, 261, 380                                    | 91, 225, 437                                | 186, 875, 669.26                              |
| July 31 .....      | 281, 296, 417.45                                | 18, 098, 560                                    | 94, 990, 087                                | 186, 306, 330.45                              |
| August 31 .....    | 282, 039, 533.67                                | 23, 008, 207                                    | 88, 765, 340                                | 193, 274, 193.67                              |
| September 30 ..... | 290, 702, 629.70                                | 29, 154, 288                                    | 97, 984, 683                                | 192, 717, 946.70                              |
| October 31 .....   | 302, 544, 605.45                                | 32, 858, 158                                    | 99, 684, 773                                | 202, 859, 832.45                              |



No. 43.—STATEMENT SHOWING THE AMOUNT OF STANDARD SILVER DOLLARS COINED, IN THE TREASURY AND IN CIRCULATION, AND OF SILVER CERTIFICATES OUTSTANDING, AT THE END OF EACH MONTH FROM MARCH, 1878, TO OCTOBER, 1887.

| Date.              | Standard silver dollars coined. | Standard silver dollars in the Treasury. | Silver certificates in the Treasury cash. | Silver certificates in circulation. | Net standard silver dollars in Treasury after deducting silver certificates in circulation. | Standard silver dollars in circulation. |
|--------------------|---------------------------------|------------------------------------------|-------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------------------|
| 1878.              |                                 |                                          |                                           |                                     |                                                                                             |                                         |
| March 31 .....     | \$1,001,500                     | \$810,561                                | -----                                     | -----                               | \$810,561                                                                                   | \$190,939                               |
| April 30 .....     | 3,471,500                       | 3,169,681                                | -----                                     | \$63,000                            | 3,106,681                                                                                   | 301,819                                 |
| May 31 .....       | 6,486,500                       | 5,950,451                                | \$314,710                                 | 27,330                              | 5,923,121                                                                                   | 536,049                                 |
| June 30 .....      | 8,573,500                       | 7,718,357                                | 1,455,520                                 | 7,080                               | 7,711,277                                                                                   | 855,143                                 |
| July 31 .....      | 10,420,500                      | 9,550,236                                | 2,647,940                                 | -----                               | 9,550,236                                                                                   | 870,264                                 |
| August 31 .....    | 13,448,500                      | 11,292,849                               | 4,424,600                                 | 1,709,280                           | 9,583,569                                                                                   | 2,155,651                               |
| September 30 ..... | 16,212,500                      | 12,155,205                               | 1,316,470                                 | 711,600                             | 11,443,605                                                                                  | 4,057,295                               |
| October 31 .....   | 18,282,500                      | 13,397,571                               | 2,639,560                                 | 68,790                              | 13,328,781                                                                                  | 4,884,929                               |
| November 30 .....  | 20,438,550                      | 14,843,219                               | 1,907,460                                 | 366,060                             | 14,477,159                                                                                  | 5,595,331                               |
| December 31 .....  | 22,495,550                      | 16,704,829                               | 2,082,770                                 | 413,360                             | 16,291,469                                                                                  | 5,790,721                               |
| 1879.              |                                 |                                          |                                           |                                     |                                                                                             |                                         |
| January 31 .....   | 24,555,750                      | 17,874,457                               | 2,170,840                                 | 400,340                             | 17,474,117                                                                                  | 6,681,293                               |
| February 28 .....  | 26,687,750                      | 19,505,767                               | 1,976,320                                 | 331,860                             | 19,173,907                                                                                  | 7,181,983                               |
| March 31 .....     | 28,774,950                      | 21,558,894                               | 2,074,830                                 | 251,700                             | 21,307,194                                                                                  | 7,216,056                               |
| April 30 .....     | 31,155,950                      | 23,694,563                               | 1,779,340                                 | 197,680                             | 23,496,883                                                                                  | 7,461,387                               |
| May 31 .....       | 33,485,950                      | 26,181,045                               | 1,922,820                                 | 444,140                             | 25,736,905                                                                                  | 7,304,905                               |
| June 30 .....      | 35,801,000                      | 28,147,351                               | 2,052,470                                 | 414,480                             | 27,732,871                                                                                  | 7,653,649                               |
| July 31 .....      | 37,451,000                      | 29,151,801                               | 2,014,680                                 | 771,170                             | 28,380,631                                                                                  | 8,299,199                               |
| August 31 .....    | 40,238,050                      | 30,678,464                               | 1,976,960                                 | 1,304,890                           | 29,373,574                                                                                  | 9,559,586                               |
| September 30 ..... | 42,634,100                      | 31,559,870                               | 3,045,130                                 | 1,176,720                           | 30,383,150                                                                                  | 11,074,230                              |
| October 31 .....   | 45,206,200                      | 32,322,634                               | 4,531,479                                 | 1,604,371                           | 30,718,263                                                                                  | 12,883,566                              |
| November 30 .....  | 47,705,200                      | 32,839,207                               | 5,173,188                                 | 1,894,722                           | 30,944,485                                                                                  | 14,865,993                              |
| December 31 .....  | 50,055,650                      | 33,168,064                               | 4,888,658                                 | 3,824,252                           | 29,343,812                                                                                  | 16,887,586                              |
| 1880.              |                                 |                                          |                                           |                                     |                                                                                             |                                         |
| January 31 .....   | 52,505,650                      | 34,961,611                               | 5,063,456                                 | 3,989,454                           | 30,972,157                                                                                  | 17,544,039                              |
| February 29 .....  | 54,806,050                      | 36,972,093                               | 4,797,314                                 | 4,572,606                           | 32,399,487                                                                                  | 17,833,957                              |
| March 31 .....     | 57,156,250                      | 38,780,342                               | 5,611,914                                 | 6,017,006                           | 32,763,336                                                                                  | 18,375,908                              |
| April 30 .....     | 59,456,250                      | 40,411,673                               | 5,428,354                                 | 6,615,366                           | 33,796,307                                                                                  | 19,044,577                              |
| May 31 .....       | 61,723,250                      | 42,778,190                               | 6,322,731                                 | 6,051,539                           | 36,726,651                                                                                  | 18,945,060                              |
| June 30 .....      | 63,734,750                      | 44,425,315                               | 6,584,701                                 | 5,789,569                           | 38,635,746                                                                                  | 19,309,435                              |
| July 31 .....      | 66,014,750                      | 46,192,791                               | 5,758,331                                 | 6,930,959                           | 39,261,832                                                                                  | 19,821,959                              |
| August 31 .....    | 68,267,750                      | 47,495,063                               | 5,518,821                                 | 7,619,219                           | 39,875,844                                                                                  | 20,772,687                              |
| September 30 ..... | 70,568,750                      | 47,654,675                               | 6,318,769                                 | 12,203,191                          | 35,451,484                                                                                  | 22,914,075                              |
| October 31 .....   | 72,847,750                      | 47,084,450                               | 7,333,719                                 | 19,780,241                          | 27,304,209                                                                                  | 25,763,300                              |
| November 30 .....  | 75,147,750                      | 47,397,453                               | 8,572,294                                 | 26,504,986                          | 20,892,467                                                                                  | 27,750,297                              |
| December 31 .....  | 77,453,005                      | 48,190,518                               | 9,454,419                                 | 36,127,711                          | 12,062,807                                                                                  | 29,262,487                              |
| 1881.              |                                 |                                          |                                           |                                     |                                                                                             |                                         |
| January 31 .....   | 79,753,005                      | 50,235,102                               | 9,985,583                                 | 36,814,637                          | 13,420,465                                                                                  | 29,517,903                              |
| February 28 .....  | 82,060,005                      | 52,939,460                               | 10,856,463                                | 37,027,797                          | 15,911,663                                                                                  | 29,120,545                              |
| March 31 .....     | 84,359,505                      | 55,176,158                               | 10,733,085                                | 39,445,815                          | 15,730,343                                                                                  | 29,183,347                              |
| April 30 .....     | 86,659,505                      | 58,044,826                               | 11,522,208                                | 39,157,932                          | 18,886,894                                                                                  | 28,614,679                              |
| May 31 .....       | 88,959,505                      | 60,518,273                               | 11,988,710                                | 38,784,540                          | 21,733,733                                                                                  | 28,441,232                              |
| June 30 .....      | 91,372,705                      | 62,544,722                               | 12,055,801                                | 39,110,729                          | 23,433,993                                                                                  | 28,827,983                              |
| July 31 .....      | 93,622,705                      | 64,246,302                               | 11,181,088                                | 40,802,892                          | 23,443,410                                                                                  | 29,376,403                              |
| August 31 .....    | 95,922,705                      | 65,948,344                               | 11,516,432                                | 46,061,878                          | 19,886,466                                                                                  | 29,974,361                              |
| September 30 ..... | 98,322,705                      | 66,092,667                               | 11,559,730                                | 52,590,180                          | 13,502,487                                                                                  | 32,230,038                              |
| October 31 .....   | 100,672,705                     | 66,576,378                               | 7,488,900                                 | 58,838,770                          | 7,737,608                                                                                   | 34,096,327                              |
| November 30 .....  | 102,972,705                     | 68,017,452                               | 7,089,880                                 | 59,573,950                          | 8,443,502                                                                                   | 34,955,253                              |
| December 31 .....  | 105,380,980                     | 69,589,937                               | 6,359,910                                 | 62,315,320                          | 7,274,617                                                                                   | 35,791,043                              |
| 1882.              |                                 |                                          |                                           |                                     |                                                                                             |                                         |
| January 31 .....   | 107,680,980                     | 72,421,584                               | 7,462,130                                 | 61,537,540                          | 10,884,044                                                                                  | 35,259,396                              |
| February 28 .....  | 109,981,180                     | 75,138,957                               | 8,549,470                                 | 60,125,010                          | 15,013,947                                                                                  | 34,842,223                              |
| March 31 .....     | 112,281,680                     | 78,178,583                               | 8,931,930                                 | 59,423,440                          | 18,755,143                                                                                  | 34,103,097                              |
| April 30 .....     | 114,581,680                     | 81,595,056                               | 8,872,790                                 | 58,908,570                          | 22,686,486                                                                                  | 32,986,624                              |
| May 31 .....       | 116,843,680                     | 84,606,043                               | 10,509,160                                | 57,227,060                          | 27,378,983                                                                                  | 32,237,637                              |
| June 30 .....      | 119,144,780                     | 87,153,816                               | 11,590,620                                | 54,506,090                          | 32,647,726                                                                                  | 31,990,964                              |
| July 31 .....      | 121,304,780                     | 88,840,899                               | 12,361,490                                | 54,757,720                          | 34,083,179                                                                                  | 32,463,881                              |
| August 31 .....    | 123,729,780                     | 91,166,249                               | 11,700,330                                | 57,739,880                          | 33,426,369                                                                                  | 32,563,531                              |
| September 30 ..... | 126,029,880                     | 92,228,649                               | 8,364,430                                 | 63,204,780                          | 29,023,869                                                                                  | 33,801,231                              |
| October 31 .....   | 128,329,880                     | 92,414,977                               | 7,987,260                                 | 65,620,450                          | 26,794,527                                                                                  | 35,914,903                              |
| November 30 .....  | 130,629,880                     | 92,940,582                               | 5,752,970                                 | 67,342,690                          | 25,597,892                                                                                  | 37,689,298                              |
| December 31 .....  | 132,955,080                     | 94,016,842                               | 4,405,000                                 | 68,443,660                          | 25,573,182                                                                                  | 38,938,238                              |



No. 43.—STATEMENT SHOWING THE AMOUNT OF STANDARD SILVER DOLLARS  
COINED, ETC.—Continued.

| Date.            | Standard<br>silver dollars<br>coined. | Standard<br>silver dollars<br>in the<br>Treasury. | Silver<br>certificates<br>in the Treas-<br>ury cash. | Silver<br>certificates<br>in circula-<br>tion. | Net<br>standard<br>silver dollars<br>in Treasury<br>after<br>deducting<br>silver certifi-<br>cates in<br>circulation. | Standard<br>silver dollars<br>in circula-<br>tion. |
|------------------|---------------------------------------|---------------------------------------------------|------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| 1883.            |                                       |                                                   |                                                      |                                                |                                                                                                                       |                                                    |
| January 31.....  | \$135,405,080                         | \$97,530,969                                      | \$4,306,650                                          | \$68,438,820                                   | \$29,092,149                                                                                                          | \$37,874,111                                       |
| February 28 .... | 137,805,080                           | 100,261,444                                       | 5,268,550                                            | 68,027,420                                     | 32,234,024                                                                                                            | 37,543,636                                         |
| March 31 .....   | 140,205,699                           | 103,482,305                                       | 6,865,340                                            | 70,759,991                                     | 32,722,314                                                                                                            | 36,723,394                                         |
| April 30 .....   | 142,555,699                           | 106,366,348                                       | 8,887,260                                            | 71,884,071                                     | 34,482,277                                                                                                            | 36,189,351                                         |
| May 31 .....     | 144,905,699                           | 108,898,977                                       | 8,305,940                                            | 71,727,391                                     | 37,171,586                                                                                                            | 36,006,722                                         |
| June 30.....     | 147,255,899                           | 111,914,019                                       | 15,996,145                                           | 72,620,686                                     | 39,293,333                                                                                                            | 35,341,880                                         |
| July 31 .....    | 149,680,899                           | 113,057,052                                       | 15,542,730                                           | 73,728,681                                     | 39,328,371                                                                                                            | 36,623,847                                         |
| August 31 .....  | 152,020,899                           | 114,320,197                                       | 17,276,820                                           | 75,375,161                                     | 38,945,036                                                                                                            | 37,700,702                                         |
| September 30 ... | 154,370,899                           | 114,587,372                                       | 15,568,280                                           | 78,921,961                                     | 35,665,411                                                                                                            | 39,783,527                                         |
| October 31 ..... | 156,720,949                           | 116,036,450                                       | 14,244,760                                           | 85,334,381                                     | 30,702,069                                                                                                            | 40,684,499                                         |
| November 30 ...  | 159,070,949                           | 117,768,966                                       | 13,806,610                                           | 87,976,201                                     | 29,792,765                                                                                                            | 41,301,983                                         |
| December 31....  | 161,425,119                           | 119,449,385                                       | 13,180,890                                           | 96,717,721                                     | 22,731,664                                                                                                            | 41,975,734                                         |
| 1884.            |                                       |                                                   |                                                      |                                                |                                                                                                                       |                                                    |
| January 31.....  | 163,775,119                           | 123,474,748                                       | 13,179,020                                           | 96,958,031                                     | 26,516,717                                                                                                            | 40,300,371                                         |
| February 29 .... | 166,125,119                           | 126,822,399                                       | 13,890,100                                           | 96,247,721                                     | 30,574,678                                                                                                            | 39,302,720                                         |
| March 31 .....   | 168,425,629                           | 129,006,101                                       | 20,488,585                                           | 95,919,576                                     | 33,086,525                                                                                                            | 39,419,528                                         |
| April 30.....    | 170,725,629                           | 130,314,065                                       | 20,876,250                                           | 95,497,981                                     | 34,816,084                                                                                                            | 40,411,564                                         |
| May 31 .....     | 173,035,629                           | 132,626,753                                       | 19,936,620                                           | 97,363,471                                     | 35,263,282                                                                                                            | 40,408,876                                         |
| June 30.....     | 175,355,829                           | 135,560,916                                       | 23,384,680                                           | 96,427,011                                     | 39,133,905                                                                                                            | 39,794,913                                         |
| July 31 .....    | 177,680,829                           | 137,692,119                                       | 25,265,980                                           | 95,138,361                                     | 42,553,758                                                                                                            | 39,988,710                                         |
| August 31 .....  | 180,030,829                           | 140,615,722                                       | 26,903,230                                           | 94,228,691                                     | 46,387,031                                                                                                            | 39,415,107                                         |
| September 30 ... | 182,380,829                           | 142,058,787                                       | 26,769,470                                           | 96,491,251                                     | 45,567,536                                                                                                            | 40,322,042                                         |
| October 31 ..... | 184,730,829                           | 142,926,725                                       | 30,814,970                                           | 100,741,561                                    | 42,185,164                                                                                                            | 41,804,104                                         |
| November 30 ..   | 187,180,829                           | 144,745,075                                       | 28,951,590                                           | 104,988,531                                    | 39,756,544                                                                                                            | 42,435,754                                         |
| December 31....  | 189,561,994                           | 146,502,865                                       | 23,302,380                                           | 114,865,911                                    | 31,636,954                                                                                                            | 43,059,129                                         |
| 1885.            |                                       |                                                   |                                                      |                                                |                                                                                                                       |                                                    |
| January 31.....  | 191,947,194                           | 150,632,154                                       | 27,337,890                                           | 113,858,811                                    | 36,773,343                                                                                                            | 41,315,040                                         |
| February 28 .... | 194,247,194                           | 153,561,007                                       | 29,951,880                                           | 111,467,951                                    | 42,093,056                                                                                                            | 40,686,187                                         |
| March 31 .....   | 196,697,394                           | 156,698,482                                       | 30,861,615                                           | 112,820,226                                    | 43,878,256                                                                                                            | 39,998,912                                         |
| April 30 .....   | 199,107,394                           | 159,441,034                                       | 32,141,140                                           | 109,443,946                                    | 49,997,088                                                                                                            | 39,666,360                                         |
| May 31 .....     | 201,509,231                           | 162,244,855                                       | 35,575,590                                           | 105,085,186                                    | 57,159,669                                                                                                            | 39,264,376                                         |
| June 30.....     | 203,884,381                           | 165,413,112                                       | 38,370,700                                           | 101,530,946                                    | 63,882,166                                                                                                            | 38,471,269                                         |
| July 31 .....    | 205,784,381                           | 166,499,948                                       | 40,340,980                                           | 98,872,106                                     | 67,627,842                                                                                                            | 39,284,433                                         |
| August 31 .....  | 208,259,381                           | 166,854,215                                       | 42,712,890                                           | 96,079,296                                     | 70,774,919                                                                                                            | 41,405,166                                         |
| September 30 ... | 210,759,431                           | 165,483,721                                       | 31,722,990                                           | 93,656,716                                     | 71,827,005                                                                                                            | 45,275,710                                         |
| October 31 ..... | 213,259,431                           | 163,817,342                                       | 31,906,514                                           | 93,146,772                                     | 70,670,570                                                                                                            | 49,442,089                                         |
| November 30 ...  | 215,759,431                           | 165,568,018                                       | 32,034,464                                           | 92,702,642                                     | 72,865,376                                                                                                            | 50,191,413                                         |
| December 31....  | 218,259,761                           | 165,718,190                                       | 31,164,311                                           | 93,179,465                                     | 72,538,725                                                                                                            | 52,541,571                                         |
| 1886.            |                                       |                                                   |                                                      |                                                |                                                                                                                       |                                                    |
| January 31.....  | 220,553,761                           | 169,083,385                                       | 33,978,767                                           | 89,761,609                                     | 79,321,776                                                                                                            | 51,470,376                                         |
| February 28 .... | 223,145,761                           | 171,805,906                                       | 34,837,660                                           | 88,390,816                                     | 83,415,090                                                                                                            | 51,339,855                                         |
| March 31 .....   | 225,959,761                           | 174,700,985                                       | 32,410,575                                           | 90,122,421                                     | 84,578,564                                                                                                            | 51,258,776                                         |
| April 30 .....   | 228,434,121                           | 175,928,502                                       | 31,141,055                                           | 90,733,141                                     | 85,195,361                                                                                                            | 52,505,619                                         |
| May 31 .....     | 231,160,121                           | 178,252,045                                       | 30,411,016                                           | 89,184,129                                     | 89,067,916                                                                                                            | 52,908,076                                         |
| June 30.....     | 233,723,286                           | 181,253,566                                       | 27,861,450                                           | 88,116,225                                     | 93,137,341                                                                                                            | 52,469,720                                         |
| July 31 .....    | 235,644,286                           | 181,523,924                                       | 27,728,858                                           | 87,564,044                                     | 93,959,880                                                                                                            | 54,120,362                                         |
| August 31 .....  | 238,462,286                           | 181,769,457                                       | 25,571,492                                           | 89,021,760                                     | 92,747,697                                                                                                            | 56,692,829                                         |
| September 30 ... | 241,070,286                           | 181,262,593                                       | 22,555,990                                           | 95,387,112                                     | 85,875,481                                                                                                            | 59,807,693                                         |
| October 31.....  | 243,849,386                           | 182,931,231                                       | 17,562,302                                           | 100,306,800                                    | 82,624,431                                                                                                            | 60,918,155                                         |
| November 30 ...  | 246,673,386                           | 184,911,938                                       | 14,137,285                                           | 105,519,817                                    | 79,392,121                                                                                                            | 61,761,448                                         |
| December 31....  | 249,343,647                           | 188,506,238                                       | 7,338,432                                            | 117,246,670                                    | 71,259,568                                                                                                            | 60,837,409                                         |
| 1887.            |                                       |                                                   |                                                      |                                                |                                                                                                                       |                                                    |
| January 31.....  | 252,105,647                           | 193,963,783                                       | 6,737,388                                            | 118,183,714                                    | 75,780,069                                                                                                            | 58,141,864                                         |
| February 28 .... | 255,503,647                           | 198,112,760                                       | 5,466,347                                            | 121,130,755                                    | 76,982,005                                                                                                            | 57,390,887                                         |
| March 31 .....   | 258,474,027                           | 201,672,372                                       | 6,212,849                                            | 131,930,489                                    | 69,741,883                                                                                                            | 56,801,655                                         |
| April 30 .....   | 261,524,027                           | 205,788,822                                       | 5,007,700                                            | 137,740,430                                    | 68,048,392                                                                                                            | 55,735,205                                         |
| May 31 .....     | 264,424,027                           | 209,052,567                                       | 5,289,164                                            | 139,143,328                                    | 69,909,239                                                                                                            | 55,371,460                                         |
| June 30.....     | 266,940,117                           | 211,483,970                                       | 3,425,133                                            | 142,118,017                                    | 69,365,953                                                                                                            | 55,456,147                                         |
| July 31 .....    | 267,390,117                           | 211,528,891                                       | 4,209,659                                            | 144,166,141                                    | 67,362,750                                                                                                            | 55,861,226                                         |
| August 31 .....  | 270,200,117                           | 213,212,448                                       | 5,996,743                                            | 147,876,385                                    | 65,336,063                                                                                                            | 56,987,669                                         |
| September 30 ... | 273,340,157                           | 213,043,796                                       | 3,919,841                                            | 154,354,826                                    | 58,688,970                                                                                                            | 60,296,361                                         |
| October 31 ..... | 276,716,157                           | 214,175,532                                       | 3,451,494                                            | 160,713,957                                    | 53,461,575                                                                                                            | 62,540,625                                         |



## REPORT ON THE FINANCES.

No. 44.—COINAGE, MOVEMENT, AND EXPENSE OF MOVEMENT OF STANDARD SILVER DOLLARS, BY QUARTERS, TO SEPTEMBER 30, 1887.

| Quarter ending—    | Coinage during the quarter. | Total coinage to end of each quarter. | Amount moved out at expense of the Government. | Expense of movement out. | Expense per \$1,000 moved. | Amount moved into Treasury. | Net movement. |            | Amount in circulation at end of each quarter. | Expense of movement to end of each quarter. | Expense per \$1,000 in circulation. |
|--------------------|-----------------------------|---------------------------------------|------------------------------------------------|--------------------------|----------------------------|-----------------------------|---------------|------------|-----------------------------------------------|---------------------------------------------|-------------------------------------|
|                    |                             |                                       |                                                |                          |                            |                             | Out.          | In.        |                                               |                                             |                                     |
| 1878—March 31..... | \$1,001,500                 | \$1,001,500                           | \$570,939                                      | \$2,100.70               | \$3.68                     | \$380,000                   | \$190,939     | .....      | \$190,939                                     | \$2,100.70                                  | \$11.02                             |
| June 30.....       | 7,572,000                   | 8,573,500                             | 6,468,122                                      | 15,625.23                | 2.42                       | 5,803,918                   | 664,204       | .....      | 855,143                                       | 17,725.93                                   | 20.73                               |
| September 30.....  | 7,639,000                   | 16,212,500                            | 8,642,540                                      | 18,884.37                | 2.18                       | 5,440,388                   | 3,202,152     | .....      | 4,057,295                                     | 36,610.30                                   | 9.02                                |
| December 31.....   | 6,283,050                   | 22,495,550                            | 8,269,319                                      | 70,376.43                | 8.51                       | 6,535,893                   | 1,733,426     | .....      | 5,790,721                                     | 106,986.73                                  | 18.47                               |
| 1879—March 31..... | 6,279,400                   | 28,774,950                            | 4,829,295                                      | 23,216.84                | 4.81                       | 3,403,960                   | 1,425,335     | .....      | 7,216,056                                     | 130,203.57                                  | 18.03                               |
| June 30.....       | 7,026,050                   | 35,801,000                            | 10,878,058                                     | 5,516.14                 | 5.08                       | 10,440,465                  | 437,593       | .....      | 7,653,649                                     | 135,719.71                                  | 17.73                               |
| September 30.....  | 6,833,100                   | 42,634,100                            | 7,639,033                                      | 12,543.38                | 1.64                       | 4,218,452                   | 3,420,581     | .....      | 11,074,230                                    | 148,263.09                                  | 13.39                               |
| December 31.....   | 7,421,550                   | 50,055,650                            | 9,927,739                                      | 24,633.05                | 2.48                       | 4,114,383                   | 5,813,356     | .....      | 16,887,586                                    | 172,896.14                                  | 10.24                               |
| 1880—March 31..... | 7,100,600                   | 57,156,250                            | 6,236,378                                      | 9,995.88                 | 1.60                       | 4,748,056                   | 1,488,322     | .....      | 18,375,908                                    | 182,892.02                                  | 9.95                                |
| June 30.....       | 6,578,500                   | 63,734,750                            | 7,775,649                                      | 11,856.02                | 1.52                       | 6,842,122                   | 933,527       | .....      | 19,309,435                                    | 194,748.04                                  | 10.09                               |
| September 30.....  | 6,834,000                   | 70,568,750                            | 9,993,817                                      | 21,433.28                | 2.15                       | 6,339,177                   | 3,604,640     | .....      | 22,914,075                                    | 216,181.32                                  | 9.43                                |
| December 31.....   | 6,884,255                   | 77,453,005                            | 11,094,984                                     | 29,062.23                | 2.62                       | 4,746,572                   | 6,348,412     | .....      | 29,262,487                                    | 245,243.55                                  | 8.38                                |
| 1881—March 31..... | 6,906,500                   | 84,359,505                            | 5,086,738                                      | 9,415.21                 | 1.85                       | 5,165,878                   | .....         | \$79,140   | 29,183,347                                    | 254,658.76                                  | 8.73                                |
| June 30.....       | 7,013,200                   | 91,372,705                            | 6,612,802                                      | 11,436.12                | 1.73                       | 6,968,166                   | .....         | 355,364    | 28,827,983                                    | 266,094.88                                  | 9.23                                |
| September 30.....  | 6,950,000                   | 98,322,705                            | 8,233,796                                      | 21,278.34                | 2.58                       | 4,831,741                   | 3,402,055     | .....      | 32,230,038                                    | 287,273.22                                  | 8.92                                |
| December 31.....   | 7,058,275                   | 105,380,980                           | 10,114,981                                     | 22,727.72                | 2.25                       | 6,553,976                   | 3,561,005     | .....      | 35,791,043                                    | 310,100.94                                  | 8.66                                |
| 1882—March 31..... | 6,900,700                   | 112,281,680                           | 5,296,132                                      | 9,364.29                 | 1.77                       | 6,984,078                   | .....         | 1,687,946  | 34,103,097                                    | 319,465.23                                  | 9.37                                |
| June 30.....       | 6,863,100                   | 119,144,780                           | 4,332,536                                      | 11,432.45                | 2.64                       | 6,444,669                   | .....         | 2,112,133  | 31,990,964                                    | 330,897.68                                  | 10.34                               |
| September 30.....  | 6,885,100                   | 126,029,880                           | 8,884,766                                      | 20,781.51                | 2.34                       | 7,074,499                   | 1,810,267     | .....      | 33,801,231                                    | 351,679.19                                  | 10.40                               |
| December 31.....   | 7,250,619                   | 140,205,699                           | 10,909,534                                     | 20,031.60                | 1.08                       | 13,354,697                  | 5,137,007     | .....      | 38,938,238                                    | 371,710.79                                  | 9.55                                |
| 1883—March 31..... | 7,050,260                   | 147,255,899                           | 10,121,889                                     | 11,284.14                | 1.25                       | 13,124,378                  | .....         | 2,214,844  | 36,723,394                                    | 385,418.66                                  | 10.50                               |
| June 30.....       | 7,115,000                   | 154,370,899                           | 14,945,567                                     | 18,794.75                | 1.11                       | 11,503,403                  | .....         | 1,381,514  | 35,341,880                                    | 396,702.80                                  | 11.22                               |
| September 30.....  | 7,054,220                   | 161,425,119                           | 13,711,358                                     | 18,784.99                | 1.26                       | 10,503,920                  | 4,441,647     | .....      | 39,783,527                                    | 415,497.55                                  | 10.44                               |
| December 31.....   | 7,000,510                   | 168,425,629                           | 10,626,842                                     | 9,200.89                 | 1.37                       | 11,519,151                  | 2,192,207     | .....      | 41,975,734                                    | 434,282.54                                  | 10.35                               |
| 1884—March 31..... | 6,930,200                   | 175,355,829                           | 14,676,051                                     | 15,768.83                | .87                        | 13,183,048                  | .....         | 2,556,206  | 39,419,528                                    | 443,483.43                                  | 11.25                               |
| June 30.....       | 7,025,000                   | 182,380,829                           | 12,894,001                                     | 14,061.98                | 1.07                       | 14,300,666                  | 375,385       | .....      | 39,794,913                                    | 459,252.26                                  | 11.54                               |
| September 30.....  | 7,181,165                   | 189,561,994                           | 15,865,361                                     | 20,914.33                | 1.09                       | 12,366,872                  | 527,129       | .....      | 40,322,042                                    | 473,314.24                                  | 11.74                               |
| December 31.....   | 7,135,400                   | 196,697,394                           | 12,100,366                                     | 11,296.50                | 1.32                       | 13,128,274                  | 2,737,087     | .....      | 43,059,129                                    | 494,228.57                                  | 11.48                               |
| 1885—March 31..... | 7,186,987                   | 203,884,381                           | 9,869,868                                      | 23,922.00                | .93                        | 15,160,583                  | .....         | 3,060,217  | 39,998,912                                    | 505,525.07                                  | 12.64                               |
| June 30.....       | 6,875,050                   | 210,759,431                           | 28,932,564                                     | 17,861.59                | 2.42                       | 11,397,311                  | .....         | 1,527,443  | 38,471,469                                    | 529,447.07                                  | 13.76                               |
| September 30.....  | 7,500,330                   | 218,259,761                           | 39,758,456                                     | 167,268.87               | .62                        | 22,128,323                  | 6,804,241     | .....      | 45,275,710                                    | 547,308.66                                  | 12.09                               |
| December 31.....   | 7,800,260                   | 226,060,121                           | 9,912,681                                      | 23,136.16                | 4.21                       | 32,492,595                  | 7,265,861     | .....      | 52,541,571                                    | 714,577.53                                  | 13.60                               |
| 1886—March 31..... | 7,663,165                   | 233,723,286                           | 14,397,268                                     | 18,685.33                | 2.23                       | 11,095,116                  | .....         | 1,182,435  | 51,359,136                                    | 737,713.69                                  | 14.36                               |
| June 30.....       | 7,347,000                   | 241,070,286                           | 16,822,783                                     | 18,359.90                | 1.29                       | 13,286,684                  | 1,110,584     | .....      | 52,469,720                                    | 756,399.02                                  | 14.42                               |
| September 30.....  | 8,273,361                   | 249,343,647                           | 14,749,483                                     | 19,357.93                | 1.09                       | 9,484,810                   | 7,337,973     | .....      | 59,807,693                                    | 774,758.92                                  | 12.95                               |
| December 31.....   | 9,130,380                   | 258,474,027                           | 15,717,441                                     | 16,929.27                | 1.31                       | 13,719,767                  | 1,029,716     | .....      | 60,837,409                                    | 794,116.85                                  | 13.05                               |
| 1887—March 31..... | 8,466,090                   | 266,940,117                           | 11,777,983                                     | 14,196.36                | 1.08                       | 19,753,195                  | .....         | 4,035,754  | 56,801,655                                    | 811,046.12                                  | 14.28                               |
| June 30.....       | 6,400,040                   | 273,340,157                           | 19,953,100                                     | 19,106.94                | 1.20                       | 13,123,491                  | .....         | 1,345,508  | 55,456,147                                    | 825,242.48                                  | 14.88                               |
| September 30.....  |                             |                                       |                                                |                          | .96                        | 15,112,888                  | 4,840,212     | .....      | 60,296,359                                    | 844,349.42                                  | 14.00                               |
| Total.....         | 273,340,157                 | .....                                 | 457,121,924                                    | 844,349.42               | 1.85                       | 396,825,565                 | 81,834,863    | 21,538,504 | .....                                         | .....                                       | .....                               |



No. 45.—STATEMENT SHOWING THE AMOUNT OF FRACTIONAL SILVER COIN IN THE TREASURY AT THE END OF EACH MONTH FROM MAY, 1879, TO OCTOBER, 1887.

| Date.             | Amount.        | Date.             | Amount.         |
|-------------------|----------------|-------------------|-----------------|
| 1879.             |                | 1883—Continued.   |                 |
| May 31.....       | \$6,813,589.32 | August 31.....    | \$27,819,711.70 |
| June 30.....      | 8,903,401.36   | September 30..... | 26,750,161.13   |
| July 31.....      | 12,731,765.97  | October 31.....   | 26,712,424.15   |
| August 31.....    | 15,236,724.48  | November 30.....  | 26,969,614.40   |
| September 30..... | 16,814,308.94  | December 31.....  | 27,224,126.33   |
| October 31.....   | 17,755,986.76  |                   |                 |
| November 30.....  | 18,432,478.13  | 1884.             |                 |
| December 31.....  | 18,881,629.15  | January 31.....   | 28,014,414.76   |
| 1880.             |                | February 29.....  | 28,490,906.91   |
| January 31.....   | 20,204,809.83  | March 31.....     | 28,866,556.33   |
| February 29.....  | 21,179,312.32  | April 30.....     | 29,158,480.47   |
| March 31.....     | 21,989,814.48  | May 31.....       | 29,377,206.41   |
| April 30.....     | 22,767,672.95  | June 30.....      | 29,600,720.05   |
| May 31.....       | 23,577,091.99  | July 31.....      | 29,797,485.76   |
| June 30.....      | 24,350,481.80  | August 31.....    | 29,659,003.38   |
| July 31.....      | 24,975,713.52  | September 30..... | 29,474,160.89   |
| August 31.....    | 25,152,971.89  | October 31.....   | 29,346,757.24   |
| September 30..... | 24,799,925.40  | November 30.....  | 29,143,283.48   |
| October 31.....   | 24,629,489.89  | December 31.....  | 29,194,355.52   |
| November 30.....  | 24,653,530.37  |                   |                 |
| December 31.....  | 24,769,057.32  | 1885.             |                 |
| 1881.             |                | January 31.....   | 29,901,101.54   |
| January 31.....   | 25,490,914.88  | February 28.....  | 30,244,836.12   |
| February 28.....  | 25,813,058.08  | March 31.....     | 30,632,326.20   |
| March 31.....     | 26,283,891.96  | April 30.....     | 30,944,048.81   |
| April 30.....     | 26,493,612.56  | May 31.....       | 31,694,364.80   |
| May 31.....       | 26,841,956.74  | June 30.....      | 31,236,899.49   |
| June 30.....      | 27,247,696.93  | July 31.....      | 25,355,020.23   |
| July 31.....      | 27,295,486.63  | August 31.....    | 24,724,287.43   |
| August 31.....    | 27,042,806.63  | September 30..... | 23,641,893.79   |
| September 30..... | 26,313,113.63  | October 31.....   | 22,965,535.70   |
| October 31.....   | 25,984,687.76  | November 30.....  | 27,920,309.44   |
| November 30.....  | 25,918,252.00  | December 31.....  | 27,796,430.88   |
| December 31.....  | 25,963,641.48  |                   |                 |
| 1882.             |                | 1886.             |                 |
| January 31.....   | 26,567,873.37  | January 31.....   | 29,013,993.71   |
| February 28.....  | 26,896,906.26  | February 28.....  | 28,811,037.49   |
| March 31.....     | 27,187,680.67  | March 31.....     | 28,822,637.63   |
| April 30.....     | 27,439,183.93  | April 30.....     | 28,864,482.89   |
| May 31.....       | 27,755,923.33  | May 31.....       | 28,912,277.14   |
| June 30.....      | 28,048,630.58  | June 30.....      | 28,904,681.66   |
| July 31.....      | 28,153,956.16  | July 31.....      | 28,584,624.69   |
| August 31.....    | 27,990,387.75  | August 31.....    | 27,956,991.95   |
| September 30..... | 27,426,139.93  | September 30..... | 26,899,745.20   |
| October 31.....   | 26,749,432.45  | October 31.....   | 26,300,335.88   |
| November 30.....  | 26,544,544.43  | November 30.....  | 25,808,067.32   |
| December 31.....  | 26,521,692.20  | December 31.....  | 25,660,935.44   |
| 1883.             |                |                   |                 |
| January 31.....   | 27,135,244.74  | 1887.             |                 |
| February 28.....  | 27,507,275.78  | January 31.....   | 26,322,524.61   |
| March 31.....     | 27,865,993.79  | February 28.....  | 26,482,472.31   |
| April 30.....     | 28,068,628.88  | March 31.....     | 26,601,613.74   |
| May 31.....       | 28,303,196.20  | April 30.....     | 26,891,076.57   |
| June 30.....      | 28,486,001.05  | May 31.....       | 27,064,742.87   |
| July 31.....      | 28,058,141.67  | June 30.....      | 26,977,493.79   |
|                   |                | July 31.....      | 26,691,105.74   |
|                   |                | August 31.....    | 26,148,531.34   |
|                   |                | September 30..... | 24,984,219.17   |
|                   |                | October 31.....   | 24,468,135.17   |



No. 46.—CHANGES DURING THE FISCAL YEAR 1887 IN THE FORCE EMPLOYED IN THE TREASURER'S OFFICE.

|                                                           |     |
|-----------------------------------------------------------|-----|
| Total force of the Treasurer's office June 30, 1886.....  | 264 |
| Appointed .....                                           | 37  |
| Transferred to the Treasurer's office.....                | 1   |
|                                                           | 38  |
| Died .....                                                | 3   |
| Resigned .....                                            | 11  |
| Removed .....                                             | 3   |
| Transferred from the Treasurer's office.....              | 4   |
|                                                           | 21  |
|                                                           | 17  |
| Total force of the Treasurer's office June 30, 1887 ..... | 281 |

No. 47.—APPROPRIATIONS MADE FOR, AND SALARIES PAID TO, THE FORCE EMPLOYED IN THE TREASURER'S OFFICE DURING THE FISCAL YEAR 1887.

| Roll on which paid.                                                    | Appropriated.  | Expended.      | Balance unexpended. |
|------------------------------------------------------------------------|----------------|----------------|---------------------|
| Regular roll.....                                                      | \$272, 438. 18 | \$268, 153. 50 | \$4, 284. 68        |
| Reimbursable: Force employed in redemption of national-bank notes..... | 77, 442. 19    | 72, 402. 57    | 5, 039. 62          |
| Total.....                                                             | 349, 880. 37   | 340, 556. 07   | 9, 324. 30          |

No. 48.—LETTERS, TELEGRAMS, AND MONEY PACKAGES, RECEIVED AND TRANSMITTED DURING THE FISCAL YEAR 1887.

|                                                   |          |
|---------------------------------------------------|----------|
| Received by mail:                                 |          |
| Letters containing money, registered .....        | 16, 906  |
| Letters containing money, not registered .....    | 4, 695   |
|                                                   | 21, 601  |
| Letters not containing money.....                 | 128, 933 |
| Total .....                                       | 150, 534 |
| Transmitted by mail:                              |          |
| Manuscript letters.....                           | 6, 710   |
| Registered letters containing money.....          | 4, 175   |
| Printed forms filled in (inclosing checks).....   | 17, 737  |
| Printed forms filled in (inclosing drafts).....   | 30, 458  |
| Printed forms filled in (without inclosures)..... | 248, 863 |
| Printed notices inclosing interest checks .....   | 213, 983 |
| Drafts accompanied by notices.....                | 55, 157  |
| Certificates of deposit (without forms).....      | 44, 786  |
| Printed forms, circulars, and reports.....        | 77, 260  |
| Total .....                                       | 699, 129 |
| Telegrams received.....                           | 1, 139   |
| Telegrams sent .....                              | 1, 088   |
| Money packages received by express.....           | 33, 588  |
| Money packages sent by express.....               | 43, 784  |
| Post-office warrants signed and registered.....   | 78, 453  |
| Transfer orders issued.....                       | 1, 128   |



(No. 2.)

## REPORT OF THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT,  
BUREAU OF THE MINT,  
*Washington, D. C., November 1, 1887.*

SIR: I have the honor to submit the following report of the operations of the United States Mints and Assay Offices for the fiscal year ended June 30, 1887, being the fifteenth annual report of the Director of the Mint, and the third of the same series by me submitted.

### DEPOSITS AND PURCHASES OF GOLD AND SILVER.

The value of the gold deposited at the mints and assay offices of the United States during the fiscal year 1887, not including re-deposits, was \$68,223,072.87 (3,666,990.170 standard ounces), against \$44,909,749.23 in the preceding year, an excess of \$23,313,323.64 over the fiscal year 1886. In addition, there were re-deposits, that is, United States mint or assay office bars returned, of the value of \$15,193,706.53. Of the re-deposits of gold \$3,517,523.15 represents the value of unparted bars the product of the minor assay offices of the United States sent in an unparted condition to the mint at Philadelphia for refining and coinage.

The remainder of the re-deposits of gold, \$11,676,183.38, was fine bars bearing the stamp of the United States assay office at New York. Of these, \$7,933,743.98 which had been exported were subsequently imported into the United States and re-deposited during the year.

The value of the total deposits of gold during the fiscal year 1887, including all re-deposits as above cited, was \$83,416,779.40 against \$49,606,534.65 in 1886, an excess in the year 1887 of \$33,810,244.75.

It will be understood that the unparted bars from minor assay offices deposited, or as stated re-deposited, for parting and refining at a coinage mint, and going to make up the total re-deposits at the mint at Philadelphia, are also included along with original deposits at the minor assay offices.

The value of the silver deposited and purchased, not including re-deposits, was \$47,756,918.75 (41,041,102.21 ounces), against \$35,494,183.24 in the preceding year, an excess of \$12,262,735.51.

In addition, there were re-deposits of silver amounting to \$462,113.19. Of these re-deposits \$169,514.91 consisted of fine bars, all of the assay office at New York, except \$1,252.41 of the mint at Philadelphia; and \$292,598.28 of unparted bars, being the value of the silver contained in gold bullion originally deposited at the minor assay offices. The latter value, the same as in the case of gold re-deposited from minor assay offices, is also a part of the total including (original) deposits and re-deposits.

This total, calculated at coining rate in standard silver dollars, was \$48,219,031.94 against \$37,917,026.36 in the preceding year, an excess of \$10,302,005.58.



The total value of both gold and silver deposited and purchased at the mints of the United States during the fiscal year 1887, not including re-deposits, was \$115,979,991.62, and including re-deposits, \$131,635,811.34.

The value of the gold and silver received at the mints and assay offices during the fiscal year 1887 was greater than in any previous year since 1881. A comparison for the past eight years is exhibited in the following table:

VALUE OF GOLD AND SILVER (NOT INCLUDING RE-DEPOSITS) RECEIVED AT THE MINTS AND ASSAY OFFICES DURING THE FISCAL YEARS 1880-1887.

| Fiscal years. | Gold.          | Silver.        | Total.          |
|---------------|----------------|----------------|-----------------|
| 1880.....     | \$98, 835, 096 | \$34, 640, 522 | \$133, 475, 618 |
| 1881.....     | 130, 833, 102  | 30, 791, 146   | 161, 624, 248   |
| 1882.....     | 66, 756, 652   | 33, 720, 491   | 100, 477, 143   |
| 1883.....     | 46, 347, 106   | 36, 869, 834   | 83, 216, 940    |
| 1884.....     | 46, 326, 678   | 36, 520, 290   | 82, 846, 968    |
| 1885.....     | 52, 894, 075   | 36, 789, 774   | 89, 683, 849    |
| 1886.....     | 44, 909, 749   | 35, 494, 183   | 80, 403, 932    |
| 1887.....     | 68, 223, 072   | 47, 756, 918   | 115, 979, 990   |

The value of the silver in the above table is computed at the coining rate in standard silver dollars, equivalent to  $\$1.16 \frac{4}{11}$  per standard ounce.

Of the gold deposited at the mints and assay offices during the year, \$32,973,027.41 was classified as of domestic production, against almost the same amount in the fiscal year 1886.

The value of the foreign gold bullion deposited was \$22,571,328.70, against \$4,317,068.27 in 1886.

The value of the foreign gold coin received and melted was \$9,896,512.28, against \$5,673,565.04 in the year preceding.

The value of the United States gold coin deposited for recoinage, principally by the Treasurer of the United States, was \$516,984.63, against \$393,545.28 in the preceding year.

In addition to the gold bullion both of domestic and foreign production, and the foreign and domestic gold coin deposited, old material in the form of jewelry, bars, old plate, etc., was received containing gold of the value of \$2,265,219.85.

The marked increase in the deposits of gold was at the assay office at New York, the value of the foreign gold bullion and coin deposited at that institution during the year being \$30,621,006.95, exclusive of fine bars of its own manufacture, of the value of \$7,933,743.98, imported and re-deposited.

Of the silver bullion deposited and purchased at the mints and assay offices during the year, \$37,874,259.61 (32,548,191.93 standard ounces) was classified as of domestic production. But, as fully explained in my Report on the Production of the Precious Metals in the United States, 1886, the classification of silver bullion as of domestic production at the mints is necessarily inexact, for the reason that fine silver bars purchased from private refineries in the United States and classified at the mints as of domestic production, are manufactured in part from ore and bullion imported from Mexico and other neighboring countries.

The value of silver bullion of foreign extraction, classified as such, deposited at the mints during the year 1887, was \$1,457,406.01



(1,252,458.30 standard ounces). This bullion corresponds only to foreign silver bullion distinctively known as such.

The value of foreign silver coin deposited during the year was \$350,598.86, against \$812,664.50 in the preceding year.

The value of the United States silver coin deposited (calculated at the coining rate in silver dollars), not including trade-dollars, was \$768,739.32 (660,635.36 standard ounces), most of which consisted of worn and uncurrent silver coins transferred from the Treasury of the United States for recoinage.

Trade-dollars were received mostly by transfer from the Treasury of the United States, and melted. The bullion contained 5,837,791.87 standard ounces, of the coinage value in standard silver dollars of \$6,793,066.89. The transactions in trade-dollars will be more fully explained under a separate heading on the redemption of trade-dollars.

In addition to the foreign and domestic bullion and coin deposited at the mints, silver, consisting of plate, jewelry, and old material generally, of the value of \$512,848.06, was deposited during the year, against \$467,156.36 in the preceding year.

#### COINAGE.

The coinage of the fiscal year 1887 consisted of 98,122,517 pieces, of the value of \$57,703,413.40. It was executed at three coinage mints, namely, the mints at Philadelphia, San Francisco, and New Orleans. The gold coinage consisted of 3,724,720 pieces, of the value of \$22,393,279, of which \$22,280 was in double eagles, \$7,560,670 in eagles, \$14,800,375 in half-eagles, \$3,501 in three-dollar pieces, \$260 in quarter eagles, and \$6,193 in dollars. The gold coinage of the year for depositors was confined to eagles and half-eagles in the proportion of about two of the latter to one of the former. There was also executed the usual complementary coinage, consisting of all other coins of the series, in number sufficient to meet the public demand for proof sets and other cabinet purposes, and as many besides as were deemed enough to prevent overvaluation from immediate rarity. Of the gold coinage, \$22,360,000 was executed at the mint at San Francisco, consisting of \$7,560,000 in eagles and \$14,800,000 in half-eagles.

The silver coinage consisted of 44,231,288 pieces, of the coinage value of \$34,366,483.75, of which \$33,266,831.00 was in silver dollars, executed principally at the mints at Philadelphia and New Orleans, and \$1,095,279.50 in dimes. The remainder, being half-dollars and quarter-dollars, constituted the usual complementary coinage for proof pieces, etc.

A very large minor coinage was executed during the year, consisting of 50,166,509 pieces, of the nominal value of \$943,650.65. Of this coinage, 11,047,523 pieces consisted of 5-cent nickels, 4,232 of 3-cent nickel pieces, and 39,114,754 pieces of bronze cents.

While the *value* of the coinage executed during the fiscal year 1887 was not so great as that of the preceding year, the number of pieces struck largely exceeded the coinage of that year, being 98,122,517 pieces, against 38,384,622 pieces in 1886. The number of gold pieces was less, and the number of silver pieces greater, the latter being 44,231,288 in 1887, against 31,627,157 in 1886. The number of minor coins struck was 50,166,509 in 1887, against 1,706,651 in the preceding year. The volume of business transacted at the coinage mints during the past fiscal year can only be understood and appreciated with reference to the immense coinage executed at the three coinage institutions, namely, 98,122,517 pieces.



The mint at Carson was closed for coinage purposes during the year, although open for the receipt of deposits, practically on the basis of an assay office.

The coinage of the mints was as follows:

COINAGE, FISCAL YEAR 1887.

| Description.     | Pieces.      | Value.             |
|------------------|--------------|--------------------|
| Gold .....       | 3, 724, 720  | \$22, 393, 279. 00 |
| Silver.....      | 44, 231, 288 | 34, 366, 483. 75   |
| Minor coins..... | 50, 166, 509 | 943, 650. 65       |
| Total .....      | 98, 122, 517 | 57, 703, 413. 40   |

In the Appendix will be found the usual tables exhibiting the coinage by mints and by denomination of pieces during the fiscal year 1887, and also covering the calendar year 1886.

A table will likewise be found showing the coinage of the mints, by institutions and by denomination of pieces, each calendar year since the organization of the mint at Philadelphia in 1792. This valuable table, which has been compiled with no little care and research, from original sources of information, such as the work-books and delivery books of the coinage mints, has never before appeared. Wherever it differs in any respect from the figures heretofore presented for the same years recourse has been had to the original accounts on file in the office of the Register of the Treasury. It is therefore believed that this table exhibits, as nearly as can be exhibited at this time, the coinage of the mints of the United States by calendar years since the organization of the mint at Philadelphia. It may at least be claimed with confidence that it is as nearly perfect as can be made at present, under the circumstance that the early records of the mint service are neither complete nor in conformity with modern detail of statement.

The principal difficulty in the way of a compilation of coinage by calendar years, arises from the change from calendar to fiscal years made in 1857 in official reports. The coinage, which previous to 1857 had been reported for calendar years, was after that date reported by fiscal years, until 1880, when statements were also made for calendar years.

The local records of the mint at Dahlonega have not survived the disorganization of that institution in 1861. Monthly and annual reports made by the superintendent to the Director of the Mint have been found at Philadelphia, and the original accounts of bullion and coin remain on file in the Treasury Department.

The records of the mint at Charlotte are not in as perfect order as could be wished.

The work-books of the mint at New Orleans show that a coinage was executed at that institution in 1861, between January 26 and May 31, by the State of Louisiana, after the mint was closed against the United States, amounting to \$195,000 in double eagles; and a coinage by the Confederate States of \$59,820 in double eagles:—a total gold coinage during the sequestration of the mint of \$254,820.

In the second and third months of the same year there was also executed by the State of Louisiana at the United States mint in the city of New Orleans a silver coinage of \$620,000 in half dollars; and by the Confederate States in the following months of April and May, \$481,316.50:—a total silver coinage of half-dollars by the State of Louisiana and the Con-



Confederate States of \$1,101,316.50, from regular dies of the United States supplied late in 1860 for the following year. For obvious reasons, neither of the coinages executed at the United States mint at New Orleans, while out of the control of the Government, has ever been taken up in statements of the coinage of the United States.

Thirty-two pairs of dies of the date of 1861, more or less complete, and of all denominations of United States coins, were found at the mint by the agent of this Bureau in January, 1885, and by him destroyed on the 15th of that month.

It is presumed that the larger part, if not the whole, of the gold coin struck, as above described, from United States coinage dies under other than legal auspices, was applied to purchases abroad, and that accordingly it has long since been melted down without ever having appeared in any form in domestic circulation.

The following very interesting statement of the above incidents in the history of the coinage from dies of 1861 is from the pen of Dr. M. F. Bonzano, melter and refiner of the mint at New Orleans during the period in question :

NEW ORLEANS, *November 4, 1887.*

SIR: In compliance with the request contained in your letter of the 27th ultimo, to furnish such information as I might have in regard to the coinage at the United States branch mint at New Orleans during its occupation by the State of Louisiana and the Confederate States in the early part of 1861, I beg leave to make the following statement :

The officers of the United States branch mint at the time of the secession of the State of Louisiana from the Union were: William A. Elmore, superintendent; A. J. Guirot, treasurer and ex-officio assistant treasurer United States; Howard Millspaugh, assayer; B. F. Taylor, coiner; M. F. Bonzano, melter and refiner.

The branch mint and its contents and all other property of the United States were "taken in trust" by the secession convention in December, 1860, through a committee of the convention, at the head of which was the president of the convention, Ex-Gov. A. Mouton. The committee called at the mint, ascertained the amount of bullion in the hands of the treasurer, melter and refiner, and coiner, and required a special bond for the same from each of these officers. A rough settlement was made and all dies of 1860 defaced in the presence of all the officers (except Mr. Guirot). By order of the superintendent coinage was immediately resumed with the new dies of 1861, and continued until the 31st of May, 1861, when a final settlement was made and all bullion transferred to Mr. A. J. Guirot, who had in the mean time been appointed assistant treasurer of the Confederate States. At the same time all the United States dies, of every description—after careful examination and recognized agreement with the coiner's die account—were, with the consent of the coiner, and in my presence, defaced by the late Mr. John F. Brown, the foreman of the department, with the assistance of a workman, the late Mr. Richard Stevenson.

Under the auspices of the superintendent, treasurer, and coiner, who probably believed in the possibility of a peaceful secession, designs for a Confederate coin were made, and that of a half dollar by the coiner, accepted and executed by an engraver of this city, who produced a half-dollar die of such high relief as rendered it impracticable for use in a coining press. From this die four pieces were struck, by successive blows of a screw-press. These four pieces differed from the United States standard only in the legend. I never saw any of these pieces, nor the die, and only the preliminary sketch of it. My information was derived from Mr. John F. Brown, at the time. With the exception of these four pieces no coins of any kind, differing from the United States standard, were ever made at the New Orleans branch mint during the interval from May 31, 1861, to the early part of 1879.

On my return to this city, June 7, 1862, after an absence, at the North, of eleven months, I took charge of the mint as special agent of the Treasury Department; found the canceled or defaced dies undisturbed and intact in the coiner's vault and retained them in my custody until the latter part of December, 1878, when I delivered them, as coiner, to my successor, Mr. M. V. Davis, in the same packages as they were on the 31st of May, 1861. Thenceforth my connection with, and knowledge of, these canceled dies ceased.

I have the honor to be, yours, very respectfully,

M. F. BONZANO.

Hon. JAS. P. KIMBALL,

*Director of the Mint, Washington, D. C.*



## MANUFACTURE OF GOLD AND SILVER BARS.

In addition to the coinage executed during the year, gold and silver bars were manufactured as follows :

## BARS MADE, 1887.

|             |                         |
|-------------|-------------------------|
| Gold .....  | \$58, 188, 953. 66      |
| Silver..... | 6, 481, 611. 25         |
| Total.....  | <u>64, 670, 564. 91</u> |

The corresponding values for the preceding year were :

## BARS MADE, 1886.

|             |                         |
|-------------|-------------------------|
| Gold .....  | \$19, 031, 809. 21      |
| Silver..... | 8, 236, 223. 77         |
| Total.....  | <u>27, 268, 032. 98</u> |

Most of the bars were manufactured at the United States assay office at New York, the value of the bars made at that institution during the fiscal year 1887 being :

## BARS MADE AT ASSAY OFFICE AT NEW YORK, 1887.

|             |                         |
|-------------|-------------------------|
| Gold .....  | \$53, 945, 369. 57      |
| Silver..... | 5, 565, 095. 65         |
| Total.....  | <u>59, 510, 465. 22</u> |

against \$22,541,978.43 in the preceding year.

The bars manufactured at the minor assay offices were "unparted bars," that is, deposits of gold and silver melted, and only partially refined by fluxing off base metals. Most of these bars were transmitted to the mint at Philadelphia for refining and coinage.

## MEDALS AND DIES MANUFACTURED.

The number of medals made at the mint at Philadelphia during the fiscal year ended June 30, 1887, was as follows :

|              |            |
|--------------|------------|
| Gold.....    | 56         |
| Silver ..... | 436        |
| Bronze ..... | 157        |
| Total .....  | <u>649</u> |

The number of medals sold during the year was 590, valued at \$3,240.20. Proof sets of the coinage of the year were also sold to the number of 3,786, for which there was charged \$4,060.40. The profit on the sale of medals and proof sets was \$1,916.28.

Of the coinage and medal dies, numbering 1,198, manufactured at the mint at Philadelphia during the fiscal year 1887, 120 were for gold coinage, 359 for silver coinage, 684 for minor coinage, 27 for proof coinage, and 8 were medal dies.

The cost of engraving the dies for the coinage of the mints at San Francisco and New Orleans was reimbursed the mint at Philadelphia from the appropriations for the institutions for which the dies were prepared.

In the Appendix will be found a statement exhibiting in detail dies manufactured for each of the coinage mints.



## EXCHANGE OF GOLD BARS FOR GOLD COIN.

Under the act of May 26, 1882, the mints of the United States and the assay office at New York are authorized to exchange gold bars for deposits of United States gold coin when presented in sums of not less than \$5,000.

The value of the bars so exchanged for coin at the mint at Philadelphia and at the assay office at New York during the fiscal year 1887 was \$7,604,059.89, against \$31,598,748.81 in 1886. This shows a large falling off in the demand for gold bars for export, which is the principal purpose of their exchange. The value of the bars exchanged for coin each month of the fiscal year at each of the institutions named is exhibited in the following table:

STATEMENT BY MONTHS OF FINE GOLD BARS EXCHANGED FOR GOLD COIN  
AT THE MINT AT PHILADELPHIA AND ASSAY OFFICE AT NEW YORK FROM  
JULY 1, 1886, TO JULY 1, 1887.

| Date.           | Philadelphia. | New York.         | Total.            |
|-----------------|---------------|-------------------|-------------------|
| 1886.           |               |                   |                   |
| July .....      | \$30, 102. 40 | \$1, 068, 874. 32 | \$1, 098, 976. 72 |
| August .....    | 35, 125. 96   | 377, 804. 86      | 412, 930. 82      |
| September ..... | 50, 177. 19   | 600, 972. 21      | 651, 149. 40      |
| October .....   | 35, 122. 07   | 545, 926. 47      | 581, 048. 54      |
| November .....  | 50, 177. 82   | 528, 592. 65      | 578, 770. 47      |
| December .....  | 30, 109. 20   | 328, 762. 41      | 358, 871. 61      |
| 1887.           |               |                   |                   |
| January .....   | 40, 137. 19   | 354, 764. 56      | 394, 901. 75      |
| February .....  | 35, 121. 03   | 1, 289, 670. 54   | 1, 324, 791. 57   |
| March .....     | 60, 212. 61   | 621, 341. 33      | 681, 553. 94      |
| April .....     | 40, 140. 69   | 522, 889. 94      | 563, 030. 63      |
| May .....       | 40, 153. 11   | 478, 966. 99      | 519, 120. 10      |
| June .....      | 25, 088. 67   | 413, 825. 67      | 438, 914. 34      |
| Total .....     | 471, 667. 94  | 7, 132, 391. 95   | 7, 604, 059. 89   |

## REFINING BY ACID.

The acid refineries of the assay office at New York and of the coinage mints, including the mint at Carson, have received during the year for refining, and for parting of the precious metals, 6,111,121 gross ounces, containing gold and silver of the value of \$30,397,422.

The value of the gold and silver product of the acid refineries during the year was as follows:

| Bullion.     | Standard ounces. | Value.         |
|--------------|------------------|----------------|
| Gold .....   | 1, 329, 631      | \$24, 737, 320 |
| Silver ..... | 4, 864, 152      | 5, 660, 102    |
| Total .....  | 6, 193, 783      | 30, 397, 422   |

This sum was against \$27,786,006 in the preceding year. an increase in the value of the bullion refined of \$2,611,416.



A considerable increase will be noticed in the value of the gold bullion refined in 1887 as compared with the returns of the year preceding, namely, \$24,737,320 against \$20,896,613. The value of the silver refined was, on the other hand, less, namely, \$5,660,102 in 1887 against \$6,889,393 in 1886. As on several occasions I have taken occasion to indicate, a smaller proportion of the silver product of the mines of the United States is received each year at the Government institutions for refining, the bulk of it going to the large private refineries. But the amount of gold sent to the Government institutions is annually increasing.

While nearly the whole production of gold in the United States eventually finds its way either directly or through the assay offices of the United States to the mints for coinage or manufacture into bars, only so much of the silver product as may be required for coinage or deposited for bars, or about five-sixths of the whole, reaches the mints.

This is mainly in the form of refined silver as turned out by private refineries. It is in this form that all purchases of silver bullion are made, except those in the form of partings from gold deposits at mints and assay offices, occasional purchases of doré silver for the technical requirements of acid refineries, and deposits of silver in lots less than 10,000 ounces.

The following table exhibits the weight and value of the bullion treated by the refineries of the mints and of the assay office at New York, and the weight and value of the precious metals extracted during the year 1887:

| Mint or assay office. | Gross ounces. | Gold.            |             | Silver.          |           | Total value. |
|-----------------------|---------------|------------------|-------------|------------------|-----------|--------------|
|                       |               | Standard ounces. | Value.      | Standard ounces. | Value.    |              |
| Philadelphia.....     | 721,765       | 190,539          | \$3,544,912 | 553,437          | \$643,999 | \$4,188,911  |
| San Francisco.....    | 1,506,217     | 365,970          | 3,808,744   | 1,248,071        | 1,452,300 | 8,261,044    |
| Carson.....           | 45,447        | 3,606            | 67,088      | 45,665           | 53,137    | 120,225      |
| New Orleans.....      | 15,544        | 4,840            | 90,046      | 11,167           | 12,994    | 103,040      |
| New York.....         | 3,822,148     | 764,676          | 14,226,530  | 3,005,812        | 3,497,672 | 17,724,202   |
| Total.....            | 6,111,121     | 1,329,631        | 24,737,320  | 4,864,152        | 5,660,102 | 30,397,422   |

#### SILVER PURCHASES.

Purchases of bullion for the standard silver dollar coinage were made during the year in the manner explained in my last annual report. Since the second of March, 1887, the offers of lots of over ten thousand ounces, received on Tuesday and Friday of each week, have been addressed to the Director of the Mint, as was the case previous to July 14, 1885, when, at his own request, this Bureau was relieved from the immediate receipt of proposals.

The amount of silver bullion delivered during the year in lots of over ten thousand ounces, upon purchases made by the Secretary of the Treasury through the Bureau of the Mint, was 29,018,932.12 standard ounces, at a cost of \$25,624,487.37, or an average cost per standard ounce of \$0.883026, or of \$0.98114 per ounce fine.

The average London price for the year, computed from daily quotations by cable to the Bureau of the Mint, was 44.843 pence per ounce for silver .925, British standard. This, at the average rate, \$4.8590, of sterling sight exchange, is equal to \$0.98148 per ounce fine, or \$0.88333 per ounce .900 United States standard.



The purchases made by the superintendents of the mints at San Francisco, Carson, Philadelphia, and New Orleans of lots of less than ten thousand ounces, at prices fixed from time to time by the Director of the Mint, amounted to 282,626.95 standard ounces, at a cost of \$249,150.73. The amount of silver purchased in the form of bar fractions, together with the amount parted from gold deposits and received in payment of charges on deposits of silver bullion for return in fine bars, was 131,783.20 standard ounces, costing \$114,982.36.

The total amount of silver purchased in the two ways above stated, for the standard silver dollar coinage during the fiscal year was 29,433,342.27 standard ounces, at a cost of \$25,988,620.46. The average cost per standard ounce was \$0.883965, equal to \$0.981072 per fine ounce.

The number of ounces and cost of silver bullion delivered upon purchases for the silver-dollar coinage during the year are shown in the following table:

| Mode of acquisition.                                                     | Standard ounces. | Cost.              |
|--------------------------------------------------------------------------|------------------|--------------------|
| Purchases, Treasury Department, Bureau of the Mint.....                  | 29, 018, 932. 12 | \$25, 624, 487. 37 |
| Purchases by mint officers.....                                          | 282, 626. 95     | 249, 150. 73       |
| Partings, bar charges and fractions .....                                | 131, 783. 20     | 114, 982, 36       |
| Total delivered on purchases.....                                        | 29, 433, 342. 27 | 25, 988, 620. 46   |
| Balance on hand July 1, 1886.....                                        | 3, 258, 495. 66  | 2, 960, 969. 02    |
| Available for coinage of silver dollars during the fiscal year 1887..... | 32, 691, 837. 93 | 28, 949, 589. 48   |

At the beginning of the fiscal year 1887 there was on hand at the mints at Philadelphia, New Orleans, and San Francisco, as above stated, silver bullion previously purchased for the silver dollar coinage amounting to 3,258,495.66 standard ounces, of the cost value of \$2,960,969.02. There was delivered at the mints on purchases of all kinds during the year, as above, 29,433,342.27 standard ounces, at a cost of \$25,988,620.46, making the total amount of silver available during the fiscal year for the silver dollar coinage 32,691,837.93 standard ounces, costing \$28,949,589.48.

The amount and cost of silver bullion delivered on purchases at the several mints are exhibited in the following table:

| Mints.              | Standard ounces. | Cost.              |
|---------------------|------------------|--------------------|
| Philadelphia.....   | 18, 751, 084. 06 | \$16, 546, 243. 71 |
| New Orleans.....    | 10, 056, 089. 92 | 8, 881, 509. 04    |
| San Francisco ..... | 581, 524. 92     | 520, 240. 05       |
| Carson.....         | 44, 643. 37      | 40, 627. 66        |
| Total .....         | 29, 433, 342. 27 | 25, 988, 620. 46   |

There were manufactured during the year, by three mints, 33,266,831 silver dollars. The amount of silver used in this coinage was 28,588,682.89 standard ounces, the cost of which was \$25,343,272.39. In addition to this employment there was wasted by the operative officers 15,337.87 standard ounces, costing \$13,473.13, and sold in sweeps 35,548.50 standard ounces, costing \$31,994.86, making the total amount



of silver used in the silver dollar coinage 28,639,569.26 standard ounces, costing \$25,388,740.51.

The seignorage on silver dollars coined during the year was \$7,923,558.61.

The amount and cost of silver bullion available for the silver dollar coinage at the several mints, June 30, 1887, are set forth in the following table:

| Mints.             | Standard ounces. | Cost.             |
|--------------------|------------------|-------------------|
| Philadelphia.....  | 2, 116, 768. 08  | \$1, 849, 874. 10 |
| New Orleans.....   | 1, 558, 213. 68  | 1, 367, 986. 85   |
| San Francisco..... | 332, 643. 54     | 302, 360. 36      |
| Carson.....        | 44, 643. 38      | 40, 627. 66       |
| Total .....        | 4, 052, 268. 68  | 3, 560, 848. 97   |

In the Appendix will be found tables exhibiting by months the amount and cost of silver delivered on purchases, and the amount and cost of silver employed, and also the number of silver dollars coined monthly at the several mints.

#### PRICE OF SILVER.

The average price of silver in London during the fiscal year 1887, computed from daily dispatches by cable to the Bureau of the Mint, was 44.843 pence, British standard (.925 fine). At the average rate of exchange for the year (\$4.8590) the equivalent of an ounce of fine silver was, in United States money, \$0.98148.

Commencing in April, 1886, a marked decline took place in the price of silver, continuing until early in August it reached 42 pence. The average price in April, 1886, was 46.386 pence, equivalent, at the rate of exchange, to \$1.02032 per ounce fine.

The average price for the month of August, 1886, was 42.310 pence, equivalent to \$0.92333 per ounce fine, a decline of more than 9½ cents an ounce in the short period of four months. The decline was arrested in August by liberal purchase of silver in the London market on French account. The appointment about this time by the British Government of a royal commission to inquire into the recent changes in the relative values of the precious metals probably had a tendency to steady the price. The price commenced to advance in August, 1886, and continued to advance, with slight fluctuations, until January 28, 1887, when it reached its highest point, namely, 47½ pence, equivalent to \$1.03303. The average price for the month of January, 1887, was 46.833 pence, equivalent to \$1.02672 per ounce fine, a gain since August of nearly 10 cents an ounce, and one-half cent higher than the average for April, 1886.

In January commenced another decline, which continued until June, 1887. The average price for the latter month was 43.968 pence, equivalent to \$0.96383 per ounce fine.

The closing price for the month of June was 44 $\frac{1}{16}$  pence, equivalent, at par of exchange, to \$0.9659 per ounce fine.

Since the first of July the price has varied but little, the lowest price being 43 $\frac{7}{8}$  pence and the highest 45 pence. The price at the present writing (November 1, 1887) is 43 $\frac{15}{16}$  pence, equivalent, at the par of exchange, to \$0.9632 per ounce fine, or, at the actual rate of sight exchange to \$0.9599 per ounce fine.

The price paid by this Bureau on November 1, 1887, for silver purchases for the silver dollar coinage was \$0.9580 per ounce fine.



The following table shows the highest, lowest, and average price of silver bullion in London each month during the calendar year 1886, computed from daily dispatches by cable to the Bureau of the Mint:

| Months.                    | Highest.         | Lowest.          | Average.      | Value in United States money. |
|----------------------------|------------------|------------------|---------------|-------------------------------|
| 1886.                      | <i>Pence.</i>    | <i>Pence.</i>    | <i>Pence.</i> | <i>Per oz. fine.</i>          |
| January .....              | 47               | 46 $\frac{7}{8}$ | 46.733        | \$1.02444                     |
| February .....             | 46 $\frac{1}{2}$ | 46 $\frac{1}{2}$ | 46.685        | 1.02339                       |
| March .....                | 46 $\frac{7}{8}$ | 46 $\frac{1}{8}$ | 46.766        | 1.02517                       |
| April .....                | 46 $\frac{1}{8}$ | 46               | 46.386        | 1.01683                       |
| May .....                  | 46               | 44 $\frac{3}{4}$ | 45.425        | 0.99577                       |
| June .....                 | 45 $\frac{1}{2}$ | 44 $\frac{1}{2}$ | 44.835        | 0.98283                       |
| July .....                 | 44 $\frac{5}{8}$ | 42               | 43.873        | 0.96175                       |
| August .....               | 42 $\frac{5}{8}$ | 42               | 42.310        | 0.92748                       |
| September .....            | 44 $\frac{5}{8}$ | 42 $\frac{5}{8}$ | 43.841        | 0.96105                       |
| October .....              | 45 $\frac{7}{8}$ | 44 $\frac{1}{2}$ | 45.089        | 0.98840                       |
| November .....             | 47               | 45 $\frac{7}{8}$ | 46.486        | 1.01903                       |
| December .....             | 46 $\frac{3}{8}$ | 45 $\frac{1}{2}$ | 46.068        | 1.00986                       |
| Average for the year ..... |                  |                  | 45.375        | 0.99467                       |

The average price of silver each month during the fiscal year 1887, and the equivalent with par of exchange and also at current rate, as well as the average monthly price of fine bar silver in New York, are exhibited in the following table:

VERAGE MONTHLY PRICE OF SILVER BULLION, 925 THOUSANDTHS FINE, IN LONDON, AND THE VALUE OF A FINE OUNCE, DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

[Compiled from daily telegraphic cable dispatches to the Bureau of the Mint.]

| Date.           | Price per ounce, British standard, 925 thousandths fine. | Equivalent in U. S. money, per ounce fine, with exchange at par, \$4.8665. | Average monthly price at New York of exchange on London. | Equivalent in U. S. money of fine bar-silver, 1,000 fine, based on average monthly London quotations, with exchange at average monthly rate. | Average monthly New York price of fine bar-silver. |
|-----------------|----------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| 1886.           | <i>Pence.</i>                                            |                                                                            |                                                          |                                                                                                                                              |                                                    |
| July .....      | 43.873                                                   | \$0.96175                                                                  | \$4.8776                                                 | \$0.96395                                                                                                                                    | \$0.97304                                          |
| August .....    | 42.310                                                   | 0.92748                                                                    | 4.8450                                                   | 0.92333                                                                                                                                      | 0.93000                                            |
| September ..... | 43.841                                                   | 0.96105                                                                    | 4.8455                                                   | 0.95691                                                                                                                                      | 0.95955                                            |
| October .....   | 45.089                                                   | 0.98840                                                                    | 4.8415                                                   | 0.98333                                                                                                                                      | 0.98620                                            |
| November .....  | 46.486                                                   | 1.01903                                                                    | 4.8437                                                   | 1.01424                                                                                                                                      | 1.01703                                            |
| December .....  | 46.068                                                   | 1.00986                                                                    | 4.8375                                                   | 1.00384                                                                                                                                      | 1.00640                                            |
| 1887.           |                                                          |                                                                            |                                                          |                                                                                                                                              |                                                    |
| January .....   | 46.833                                                   | 1.02663                                                                    | 4.8616                                                   | 1.02560                                                                                                                                      | 1.02620                                            |
| February .....  | 46.660                                                   | 1.02284                                                                    | 4.8848                                                   | 1.02669                                                                                                                                      | 1.02792                                            |
| March .....     | 45.440                                                   | 0.99610                                                                    | 4.8712                                                   | 0.99706                                                                                                                                      | 1.00093                                            |
| April .....     | 43.964                                                   | 0.96374                                                                    | 4.8724                                                   | 0.96490                                                                                                                                      | 0.96500                                            |
| May .....       | 43.580                                                   | 0.95532                                                                    | 4.8729                                                   | 0.95658                                                                                                                                      | 0.95845                                            |
| June .....      | 43.968                                                   | 0.96383                                                                    | 4.8538                                                   | 0.96130                                                                                                                                      | 0.96207                                            |
| Average .....   | 44.843                                                   | 0.98301                                                                    | 4.8590                                                   | 0.98148                                                                                                                                      | 0.98439                                            |



## DISTRIBUTION OF SILVER DOLLARS.

The silver dollars in the coinage mints on the 1st July, 1886; the number coined during the year, and the distribution of the same under section 3527 of the Revised Statutes, as well as the amount transferred to the Treasury of the United States, are exhibited in the following table:

| Period.                                                    | Philadelphia.  | San Francisco. | New Orleans.  | Carson.   | Total.         |
|------------------------------------------------------------|----------------|----------------|---------------|-----------|----------------|
| On hand June 30, 1886 .....                                | \$27, 974, 020 | \$19, 229, 530 | \$3, 279, 237 | .....     | \$50, 482, 787 |
| Coinage of fiscal year 1887 .....                          | 21, 290, 831   | 766, 000       | 11, 210, 000  | .....     | 33, 266, 831   |
| Total .....                                                | 49, 264, 851   | 19, 995, 530   | 14, 489, 237  | .....     | 83, 749, 618   |
| Transferred to United States Treasury .....                | 10, 500, 000   | .....          | .....         | .....     | 10, 500, 000   |
| Balance.....                                               | 38, 764, 851   | 19, 995, 530   | 14, 489, 237  | .....     | 73, 249, 618   |
| Transferred to the United States mint at Carson.....       | .....          | 25, 000        | .....         | .....     | .....          |
| Transferred from United States mint at San Francisco ..... | .....          | .....          | .....         | \$25, 000 | .....          |
| Available for distribution.....                            | 38, 764, 851   | 19, 970, 530   | 14, 489, 237  | 25, 000   | 73, 249, 618   |
| In mints June 30, 1887 .....                               | 35, 386, 110   | 18, 788, 015   | 8, 163, 744   | 9, 821    | 62, 347, 690   |
| Distributed.....                                           | 3, 378, 741    | 1, 182, 515    | 6, 325, 493   | 15, 179   | 10, 901, 928   |

From this table it appears that 10,901,928 silver dollars were distributed from the mints, and 10,500,000 transferred to the Treasury, making a total of 21,401,928 silver dollars paid out by the mints.

## CIRCULATION OF SILVER DOLLARS.

The following table shows the total coinage of silver dollars, the number held by the Treasury for the redemption of certificates, the number held in excess of outstanding certificates, and the number in circulation at the end of each six months from July 1, 1885, to July 1, 1887; also on October 1, 1887:

| Period.              | Total coinage.  | In the Treasury.                               |                                             | In circulation. |
|----------------------|-----------------|------------------------------------------------|---------------------------------------------|-----------------|
|                      |                 | Held for payments of certificates outstanding. | Held in excess of certificates outstanding. |                 |
| July 1, 1885 .....   | \$203, 884, 381 | \$101, 530, 946                                | \$63, 882, 166                              | \$38, 471, 269  |
| January 1, 1886..... | 218, 259, 761   | 93, 179, 465                                   | 72, 538, 725                                | 52, 541, 571    |
| July 1, 1886 .....   | 233, 723, 286   | 88, 116, 225                                   | 93, 137, 341                                | 52, 469, 720    |
| January 1, 1887..... | 249, 683, 647   | 117, 246, 670                                  | 71, 259, 568                                | 61, 177, 409    |
| July 1, 1887 .....   | 266, 990, 117   | 142, 118, 017                                  | 69, 365, 953                                | 55, 506, 147    |
| October 1, 1887..... | 273, 660, 157   | 154, 354, 826                                  | 58, 688, 970                                | 60, 616, 361    |

## SUBSIDIARY SILVER COINAGE.

The silver bullion available for subsidiary silver coinage on hand July 1, 1886, was 4,871.54 standard ounces, costing \$5,868.53. All of this was at the mint at Philadelphia, and consisted of bullion resulting from the melting of worn and uncurrent silver coin transferred for recoinage, and of bullion transferred from the assay office at New York during the preceding fiscal year.

To supply the silver bullion necessary for the coinage of dimes re-



quired by the Treasury of the United States and the general public, uncurrent and worn silver coins, together with trade-dollars redeemed under the act of March 3, 1887, were transferred from time to time by direction of the Secretary of the Treasury to the mints at Philadelphia and San Francisco (principally the former) for recoinage.

The weight of metal of standard fineness contained in the coins thus transferred from the Treasury for recoinage, and cost of the metal to the several mints, are shown in the following table :

| Mint.           | Uncurrent coin.  |               | Trade-dollars.   |                 | Total.           |                 |
|-----------------|------------------|---------------|------------------|-----------------|------------------|-----------------|
|                 | Standard ounces. | Cost.         | Standard ounces. | Cost.           | Standard ounces. | Cost.           |
| San Francisco . | 31, 999. 36      | \$39, 812. 60 | 524, 636. 70     | \$603, 000. 00  | 556, 636. 06     | \$642, 812. 60  |
| Philadelphia... | 571, 725. 79     | 711, 322. 91  | 2, 475, 462. 00  | 2, 844, 813. 00 | 3, 047, 187. 79  | 3, 556, 135. 91 |
| Total ....      | 603, 725. 15     | 751, 135. 51  | 3, 000, 098. 70  | 3, 447, 813. 00 | 3, 603, 823. 85  | 4, 198, 948. 51 |

In addition to the transfer above stated there was transferred from the assay office at New York to the mint at Philadelphia, for subsidiary silver coinage, 31,473.49 ounces of standard silver bullion, costing \$31,473.49. These amounts, with the balance on hand July 1, 1886, make the total silver bullion available at the mints during the year for subsidiary silver coinage 3,635,297.34 standard ounces, costing \$4,230,422.

The amount and cost of the bullion so employed, and the nominal value of the subsidiary coins manufactured by the mints at Philadelphia and San Francisco during the twelve months ended June 30, 1887, from silver bullion derived from the sources above enumerated, are exhibited by the following statement:

## MINT AT PHILADELPHIA.

| Sources from which bullion was derived.                             | Standard ounces employed. | Cost.          | Nominal value of coinage. |
|---------------------------------------------------------------------|---------------------------|----------------|---------------------------|
| From worn and uncurrent silver coins transferred.....               | 574, 689. 05              | \$715, 009. 70 | \$715, 009. 70            |
| From trade dollars transferred.....                                 | 206, 563. 75              | 237, 386. 32   | 257, 000. 00              |
| From silver bullion transferred from assay office at New York ..... | 30, 406. 22               | 30, 679. 66    | 37, 830. 45               |
| Total .....                                                         | 811, 659. 02              | 983, 075. 68   | 1, 009, 840. 15           |

## MINT AT SAN FRANCISCO.

| From worn and uncurrent silver coins transferred.....               | Standard ounces | Cost.         | Nominal value |
|---------------------------------------------------------------------|-----------------|---------------|---------------|
| From worn and uncurrent silver coins transferred.....               | 31, 999. 36     | \$39, 812. 60 | \$39, 812. 60 |
| From trade dollars transferred .....                                | 40, 187. 50     | 46, 190. 18   | 50, 000. 00   |
| From silver bullion transferred from assay office at New York ..... |                 |               |               |
| Total .....                                                         | 72, 186. 86     | 86, 002. 78   | 89, 812. 60   |

## TOTALS.

| From worn and uncurrent silver coins transferred .....              | Standard ounces | Cost.           | Nominal value   |
|---------------------------------------------------------------------|-----------------|-----------------|-----------------|
| From worn and uncurrent silver coins transferred .....              | 606, 688. 41    | \$754, 822. 30  | \$754, 822. 30  |
| From trade dollars transferred .....                                | 246, 751. 25    | 283, 576. 50    | 307, 000. 00    |
| From silver bullion transferred from assay office at New York ..... | 30, 406. 22     | 30, 679. 66     | 37, 830. 45     |
| Total .....                                                         | 883, 845. 88    | 1, 069, 078. 46 | 1, 099, 652. 75 |



The subsidiary silver coin manufactured during the fiscal year was of the following denominations and values :

| Denomination.         | Value.          |
|-----------------------|-----------------|
| Half-dollars .....    | \$2, 915. 50    |
| Quarter-dollars ..... | 1, 457. 75      |
| Dimes .....           | 1, 095, 279. 50 |
| Total .....           | 1, 099, 652. 75 |

The seignorage upon the subsidiary silver coinage executed during the year was as follows :

|                                                                                                                                                                |              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| From recoinage of half and quarter-dollars coined prior to 1853, and of silver dollars coined prior to 1873 transferred, as uncurrent coin, for recoinage..... | \$1, 130. 65 |
| From trade dollars transferred.....                                                                                                                            | 23, 423. 50  |
| From silver bullion purchased .....                                                                                                                            | 7, 150. 79   |
| Total.....                                                                                                                                                     | 31, 704. 94  |

The amount and cost of silver bullion on hand at the mints at Philadelphia and San Francisco available, June 30, 1887, for subsidiary silver coinage, are shown in the following table :

| Character.                             | Mints.           |                 |                  |                | Total.           |                 |
|----------------------------------------|------------------|-----------------|------------------|----------------|------------------|-----------------|
|                                        | Philadelphia.    |                 | San Francisco.   |                |                  |                 |
|                                        | Standard ounces. | Cost.           | Standard ounces. | Cost.          | Standard ounces. | Cost.           |
| Of worn and uncurrent silver coins ... | . 07             | \$0. 09         | .....            | .....          | . 07             | \$0. 09         |
| Trade-dollar bullion ..                | 2, 268, 898. 25  | 2, 607, 426. 68 | 484, 449. 20     | \$556, 809. 82 | 2, 753, 347. 45  | 3, 164, 236. 50 |
| Bullion transferred ..                 | 2, 975. 48       | 2, 975. 48      | .....            | .....          | 2, 975. 48       | 2, 975. 48      |
| Total .....                            | 2, 271, 873. 80  | 2, 610, 402. 25 | 484, 449. 20     | 556, 809. 82   | 2, 756, 323. 00  | 3, 167, 212. 07 |

The demand for dimes during the last fiscal year was constant and urgent, and still continues. It is probable that there will be no abatement in the demand for coins of this denomination for some time to come. It will therefore probably be desirable to recoin the greater portion of trade-dollar bullion into dimes.

Notwithstanding the pressure upon it for dollars and minor coin, the mint at Philadelphia was called upon to execute by far the greater amount of the dime coinage for the following reasons :

(1) It was the most convenient mint to which the uncurrent coins in the sub-treasuries outside of New Orleans and San Francisco could be transferred for recoinage, as also the trade-dollars, the larger portion of which were redeemed by the sub-treasuries at New York, Philadelphia, and Baltimore.

(2) The demand for dimes coming almost exclusively from points east of the Rocky Mountains, the coins could be more rapidly and economically distributed from that mint.



## SEIGNORAGE ON SILVER COINAGE.

The seignorage, or immediate gross profit, on the coinage of silver dollars, that is, the difference between the cost of the bullion and the nominal value of the coins, during the fiscal year 1887, was \$7,923,558.61.

The seignorage on subsidiary coin manufactured during the year was \$31,704.94, of which \$1,130.65 was gained from the recoinage of old subsidiary coins in the Treasury.

The total seignorage on the silver coinage during the fiscal year was \$7,955,263.55.

As stated in my last fiscal report,\* the balance of silver profits remaining in the coinage mints on the 1st July, 1886, amounted to \$553,201.44.

Adding to this the seignorage of the year, the total gross silver profits to be accounted for by the mints is \$8,508,464.99.

Of this there was paid for expenses of distributing silver coin \$35,059.03, and reimbursed for wastage and loss on sale of sweeps \$20,294.88.

There was deposited in the Treasury of the United States \$8,302,465.13, leaving in the mints at Philadelphia, San Francisco, and New Orleans on June 30, 1887, the sum of \$150,645.95.

This balance has since been covered into the Treasury.

The usual annual statement of the seignorage at each institution on the manufacture of standard silver dollars and of subsidiary silver coin separately, as well as the disposition of the profits, will be found in the Appendix.

The seignorage on the coinage of silver at the mints of the United States from July 1, 1878, to the close of the fiscal year ended June 30, 1887, has amounted to \$39,057,566.90.

Adding the balance of silver profits in the mints on the 1st July, 1878 (the beginning of the fiscal year following the passage of the act providing for the coinage of the silver dollar), \$424,725.47; and also the sum of \$9,237.54 refunded by Adams Express Company for overcharges in bills for shipping silver dollars; and the further sum of \$4,560.30, profits from surplus silver bullion and from adjustments of silver values, not strictly seignorage on silver coinage, but carried to the credit of the silver profit fund; makes a total of \$39,496,090.21 of silver profits since that period to be accounted for.

Of this the sum of \$686,600.68 has been paid for expenses of distributing silver coins, including \$9,237.54 afterwards refunded by the express company, as above explained.

The further sum of \$208,211.90 has been reimbursed for wastage incurred in the coinage of silver dollars and for loss on the sale of sweeps attending that coinage.

The net profit, including the balance in the mints on the 1st July, 1878, on the manufacture of silver coins for the nine years ended June 30, 1887, amounted to \$38,601,277.63.

Of this there has been deposited in the Treasury of the United States by covering warrants prior to the close of the fiscal year ended June 30, 1887, the sum of \$38,450,631.68. The balance, \$150,645.95, in the mints at Philadelphia, San Francisco, and New Orleans, on the 30th day of June, 1887, has since been covered into the Treasury, as shown by certificates of deposit enumerated in the statement of seignorage in the Appendix.

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\* *Vide* pp. 18 and 98.



## COINAGE AND REDEMPTION OF THE TRADE DOLLAR.

The act of February 12, 1873, which revised the laws relative to the mints and coinage, provided, section 15, that the silver coins of the United States should be a trade-dollar, a half-dollar or fifty-cent piece, a quarter-dollar or twenty-five cent piece, a dime or ten-cent piece; that the weight of the trade dollar should be 420 grains Troy; and that said coins should be a legal tender at their nominal value for any amount not exceeding \$5 in any one payment.

Section 21 of the same act provided that any owner of silver bullion might deposit the same at any mint to be formed into bars or into dollars of the weight of 420 grains Troy, designated in that act as "trade-dollars," and that no deposit of silver for other coinage should be received.

The joint resolution of Congress of July 22, 1876 (section 2), provided that the trade-dollar should not thereafter be a legal tender, and the Secretary of the Treasury was authorized to limit, from time to time, the coinage thereof to such an amount as he might deem necessary to meet the export demand.

In October, 1877, the Secretary of the Treasury directed that the receipt of deposits of silver for coinage into trade-dollars be discontinued. On account of a supposed demand for export, this order was so modified as to admit of the receipt of deposits at the western mints for return in these coins. It was afterwards discovered that instead of being shipped abroad, many if not most of them were placed in domestic circulation. An order was therefore issued February 22, 1878, finally discontinuing receipt of deposits for trade-dollars.

By the act of March 3, 1887, Congress provided that for a period of six months after the passage of that act, trade-dollars not defaced, mutilated, or stamped should be received at certain offices of the Treasury Department in exchange for a like amount, dollar for dollar, of standard silver dollars, or of subsidiary coins of the United States, and that the trade-dollars so received should not be paid out, but recoined into silver dollars or subsidiary coin. By the same act the provision of law authorizing the coinage of trade-dollars was repealed.

The number of trade-dollars coined at the mints of the United States is exhibited by calendar years in the following table:

| Calendar years. | Philadelphia. | San Francisco | Carson.     | Total.       |
|-----------------|---------------|---------------|-------------|--------------|
| 1873.....       | 397, 500      | 703, 000      | 124, 500    | 1, 225, 000  |
| 1874.....       | 987, 800      | 2, 549, 000   | 1, 373, 200 | 4, 910, 000  |
| 1875.....       | 218, 900      | 4, 487, 000   | 1, 573, 700 | 6, 279, 600  |
| 1876.....       | 456, 150      | 5, 227, 000   | 509, 000    | 6, 192, 150  |
| 1877.....       | 3, 039, 710   | 9, 519, 000   | 534, 000    | 13, 092, 710 |
| 1878.....       | *900          | 4, 162, 000   | 97, 000     | 4, 259, 900  |
| 1879.....       | *1, 541       | .....         | .....       | 1, 541       |
| 1880.....       | *1, 987       | .....         | .....       | 1, 987       |
| 1881.....       | *960          | .....         | .....       | 960          |
| 1882.....       | *1, 097       | .....         | .....       | 1, 097       |
| 1883.....       | *979          | .....         | .....       | 979          |
| Total .....     | 5, 107, 524   | 26, 647, 000  | 4, 211, 400 | 35, 965, 924 |

\* Issued as "proof pieces."



A table of coinage by months will be found in the Appendix.

Of the total coinage of trade-dollars there was coined prior to the passage of the joint resolution of July 22, 1876, taking away the limited tender quality, the value of \$15,631,450; and from that date to the suspension of the coinage, \$20,327,910. Proof pieces have since been coined amounting to \$6,564, making the total coinage of trade-dollars as stated \$35,965,924.

All possible efforts have been made by this Bureau, with the co-operation of the Bureau of Statistics, to ascertain the number of trade-dollars exported from the United States, and the number imported. Statements of trade-dollars were not given in collectors' returns of exports prior to 1877, nor in imports, except for the years 1880 and 1881. After 1881 no trade-dollars were reported by collectors of customs as imported until after the passage of the act authorizing their redemption, when, at the request of this Bureau, subsequent importations were kept separate.

In the following table, which exhibits the imports and exports of trade-dollars as far as known, the exports for the fiscal years 1874, 1875, and 1876 are partly estimates based upon information obtained by the Director of the Mint from the collectors of customs at the ports of San Francisco and New York.

EXPORTS AND IMPORTS OF TRADE-DOLLARS TO SEPTEMBER 4, 1887.

| Fiscal years.                    | Exports.   | Imports.  |
|----------------------------------|------------|-----------|
| 1874.....                        | *3,000,000 | .....     |
| 1875.....                        | *4,500,000 | .....     |
| 1876.....                        | *4,500,000 | .....     |
| 1877.....                        | 8,672,596  | .....     |
| 1878.....                        | 5,166,006  | .....     |
| 1879.....                        | 1,238,749  | .....     |
| 1880.....                        | 43,383     | 783,062   |
| 1881.....                        | 20         | 92,397    |
| 1882.....                        | 3,600      | .....     |
| 1883.....                        | 1,000      | .....     |
| 1884.....                        | 225,500    | .....     |
| 1885.....                        | 1,073,150  | .....     |
| 1886.....                        | 354,848    | .....     |
| 1887.....                        | 10         | 766,483   |
| 1888 (to September 4, 1887)..... | .....      | 64,078    |
|                                  | 28,778,862 | 1 706,020 |
|                                  | 1,706,020  |           |
| Net Export.....                  | 27,072,842 |           |

\* "Partly estimated." (Annual Report of the Director of the Mint, fiscal year 1879, p. 130.)  
Total exports prior to November 1, 1878—exact period not stated—25,703,950. (Annual Report of the Director of the Mint, fiscal year 1878, p. 12.)

Of the total imports of trade-dollars, 830,561 have been imported into the United States since the passage of the act of March 3, 1887, authorizing their redemption.



The amount imported each month from February 1 to September 4, 1887, is exhibited in the following table:

| Months.              | At the port<br>of New York. | At the port<br>of San<br>Francisco. | Total.   |
|----------------------|-----------------------------|-------------------------------------|----------|
| February, 1887.....  |                             |                                     |          |
| March, 1887.....     | \$202                       |                                     | \$202    |
| April, 1887.....     | 131                         | \$376, 800                          | 376, 931 |
| May, 1887.....       | 153, 627                    | 139, 300                            | 292, 927 |
| June, 1887.....      | 579                         | 95, 844                             | 96, 423  |
| July, 1887.....      |                             | 63, 139                             | 63, 139  |
| August, 1887.....    | 939                         |                                     | 939      |
| September, 1887..... |                             |                                     |          |
| Total.....           | 155, 478                    | 675, 083                            | 830, 561 |

Of the trade-dollars coined at the mints of the United States it is known that 919,459 have from time to time been deposited as bullion and melted at the mints and at the assay office at New York.

The approximate amount so melted at each institution is exhibited in the following table:

| Institutions.                 | Before.  | Since. |
|-------------------------------|----------|--------|
| Mint at Philadelphia.....     | 865, 725 | 2, 423 |
| Mint at San Francisco.....    | 723      |        |
| Mint at Carson.....           | 44, 164  |        |
| Mint at New Orleans.....      | 192      | 1      |
| Assay office at New York..... | 4, 542   | 1, 689 |
|                               | 915, 346 | 4, 113 |
|                               | 919, 459 |        |

Information as to the number of trade-dollars melted at the assay office at New York and at the coinage mints, though comparatively full for the period since the act of March 3, is incomplete as to any earlier period, no specific record having been kept of the number of trade-dollars contained in miscellaneous silver deposits.

The number of trade-dollars redeemed by the Treasury of the United States under the provisions of the act of March 3, 1887, was 7,689,036, as follows:

| Office.                         | Number.     |
|---------------------------------|-------------|
| U. S. Treasury, Washington..... | 52, 298     |
| U. S. Sub-treasuries—           |             |
| Baltimore.....                  | 446, 160    |
| New York.....                   | 3, 495, 533 |
| Philadelphia.....               | 2, 595, 070 |
| Boston.....                     | 39, 096     |
| Cincinnati.....                 | 241, 150    |
| Chicago.....                    | 36, 080     |
| Saint Louis.....                | 17, 515     |
| New Orleans.....                | 1, 871      |
| San Francisco.....              | 764, 263    |
| Total.....                      | 7, 689, 036 |



When the measure for the redemption of trade-dollars was before Congress, the Bureau of the Mint was called upon for an estimate of the number of trade-dollars which had passed into domestic circulation and were presumed to be still in the hands of citizens of the United States pending the action of Congress upon the public question of their redemption.

The approximate estimate of this Bureau was some \$7,000,000. This estimate was remarkably borne out by the actual redemption, this having amounted to \$7,689,036, of which the value of \$675,083 was imported from China and Japan subsequent to the passage of the act authorizing redemption. The total estimate by this Bureau was therefore within \$13,953 of the final redemption.

The close approximation of the estimate of this Bureau, as it has finally proved, is all the more noteworthy from the well-known circumstance that this was far from conceded when first offered, another estimate by high authority having been some three times greater.

REVISED AND FINAL STATEMENT OF TRADE-DOLLARS COINED, EXPORTED, IMPORTED, MELTED, AND REDEEMED (ACT OF MARCH 3, 1887).

|                                                                                                                                                                                                                         |                                                           |             |              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------|--------------|
| Coined :                                                                                                                                                                                                                |                                                           |             |              |
| Mint at Philadelphia .....                                                                                                                                                                                              |                                                           | \$5,107,524 |              |
| Mint at San Francisco .....                                                                                                                                                                                             |                                                           | 26,647,000  |              |
| Mint at Carson .....                                                                                                                                                                                                    |                                                           | 4,211,400   |              |
|                                                                                                                                                                                                                         |                                                           | <hr/>       | \$35,965,924 |
| Exported .....                                                                                                                                                                                                          |                                                           | 28,778,862  |              |
| Imported .....                                                                                                                                                                                                          |                                                           | 1,706,020   |              |
|                                                                                                                                                                                                                         |                                                           | <hr/>       |              |
| Net export .....                                                                                                                                                                                                        |                                                           |             | 27,072,842   |
|                                                                                                                                                                                                                         |                                                           |             | <hr/>        |
| Melted :                                                                                                                                                                                                                |                                                           |             | 8,893,082    |
| As bullion.                                                                                                                                                                                                             | { Previous to redemption act .....                        | \$915,346   |              |
|                                                                                                                                                                                                                         | { Excluded from redemption (mutilated pieces, etc.) ..... | 4,113       |              |
|                                                                                                                                                                                                                         |                                                           | <hr/>       | 919,459      |
| Redeemed.                                                                                                                                                                                                               | { Mint at Philadelphia .....                              | 3,427,369   |              |
|                                                                                                                                                                                                                         | { Mint at San Francisco .....                             | 764,263     |              |
|                                                                                                                                                                                                                         | { Mint at New Orleans .....                               | 1,871       |              |
|                                                                                                                                                                                                                         | { Assay office at New York .....                          | 3,495,533   |              |
|                                                                                                                                                                                                                         |                                                           | <hr/>       |              |
|                                                                                                                                                                                                                         | Total redeemed .....                                      |             | 7,689,036    |
|                                                                                                                                                                                                                         |                                                           | <hr/>       |              |
|                                                                                                                                                                                                                         | Total melted .....                                        |             | 8,608,495    |
|                                                                                                                                                                                                                         |                                                           |             | <hr/>        |
| Not accounted for and not presented for redemption; employed in the arts; specimen pieces in the hands of coin collectors, carried out by emigrants, and in miscellaneous deposits of coin remelted at mints, etc ..... |                                                           |             | 284,587      |

The trade-dollars redeemed, 7,689,036 in number, as previously stated, have all been transferred to the mints or to the assay office at New York, and melted into bars ready for coinage.

Of the trade-dollars redeemed, the actual weight, after melting, as well as the legal weight and the loss in weight from abrasion and other causes, is exhibited in the following table:

TRADE-DOLLARS REDEEMED UNDER THE ACT OF MARCH 3, 1887, TRANSFERRED TO THE MINTS OF THE UNITED STATES AND TO THE ASSAY OFFICE AT NEW YORK AND MELTED: THEIR ACTUAL WEIGHT AND LOSS FROM STANDARD COINING RATE BY ABRASION.

| Institutions.                | Actual weight, standard ounces. | Legal weight, standard ounces. | Loss in weight, standard ounces. | Nominal value of trade-dollars transferred. |
|------------------------------|---------------------------------|--------------------------------|----------------------------------|---------------------------------------------|
| Mint at Philadelphia .....   | 2,982,164.00                    | 2,998,947.88                   | 16,783.88                        | \$3,427,369.00                              |
| Mint at San Francisco .....  | 665,020.20                      | 668,730.12                     | 3,709.92                         | 764,263.00                                  |
| Mint at New Orleans .....    | 1,626.90                        | 1,637.12                       | 10.22                            | 1,871.00                                    |
| Assay office at New York ... | 3,038,879.61                    | 3,058,591.38                   | 19,711.77                        | 3,495,533.00                                |
| Total .....                  | 6,687,690.71                    | 6,727,906.50                   | 40,215.79                        | 7,689,036.00                                |



It will be seen that the loss was 40,215.79 standard ounces of silver, equivalent to 45,961 trade-dollars, an average abrasion of about six-tenths of 1 per cent., or about  $2\frac{1}{2}$  grains per piece.

If all of the trade-dollars redeemed be coined into subsidiary silver coins of the United States, as at present, in order to meet the current demand for dimes, the seignorage to the Government on such coinage will be, exclusive of operative wastage, \$631,574.50. If coined into standard silver dollars the seignorage would have been \$93,004.10.

#### MINOR COINAGE.

##### HISTORY.

The token coins of the United States prior to 1857 consisted of the 1-cent and half-cent copper pieces originally authorized by the act establishing a mint and regulating the coins of the United States, approved April 2, 1792.

The weight of these coins was fixed by the act at 11 pennyweights, or 264 grains for the 1-cent piece, and  $5\frac{1}{2}$  pennyweights, or 132 grains for the half-cent.

The weight was reduced, by an act approved January 14, 1793, to 208 grains for the 1-cent piece, and to 104 grains for the half-cent.

The weight was again reduced by proclamation of the President of the United States, dated January 26, 1796, under authority conferred upon him by the eighth section of an act approved March 3, 1795, to 168 grains for the 1-cent piece, and to 84 grains for the half-cent piece at which rates these pieces were coined until their coinage was discontinued by the act of February 21, 1857.

The acts authorizing the coinage of the copper cents and half-cents did not specify that they should be a legal tender for any given amount.

An act to provide for a copper coinage, approved May 8, 1792, authorized the Director of the Mint, with the approbation of the President of the United States, to contract for the purchase of a quantity of copper not to exceed 150 tons, and to cause the copper to be coined at the mint into cents and half-cents. The second section of this act provided as follows:

After the expiration of six calendar months from the time when there shall have been paid into the Treasury by the said Director in cents and half-cents a sum not less than \$50,000, which time shall forthwith be announced by the Treasurer in at least two gazettes or newspapers published at the seat of Government of the United States for the time being, no copper coins or pieces whatsoever, except the said cents and half-cents, shall pass current as money, or shall be paid or offered to be paid or received in payment for any debt, demand, claim, matter or thing whatsoever, and all copper coins or pieces, except the said cents and half-cents, which shall be paid or offered to be paid or received in payment contrary to the prohibition aforesaid shall be forfeited, and every person by whom any of them shall have been so paid or offered to be paid or received in payment shall also forfeit the sum of \$10, and the said forfeiture and penalty shall and may be recovered with cost of suit for the benefit of any person or persons by whom information of the incurring thereof shall have been given.

From this it would appear that these coins would be a legal tender for any sum.

The ninth section of an act approved March 3, 1795, provided for the distribution of the copper coins as follows:

That it shall be the duty of the Treasurer of the United States, from time to time, as often as he shall receive copper cents and half-cents from the treasurer of the mint, to send them to the bank or branch banks of the United States in each of the States where such bank is established, and where there is no bank established then to the collector in the principal town in such State (in proportion to the number of inhabitants of such State) to be by said bank or collector paid out to the citizens of the



State for cash in sums of not less than \$10 value, and that the same be done at the risk and expense of the United States under such regulations as shall be prescribed by the Treasury Department.

By an act of Congress approved February 21, 1857, the coinage of the copper cent and half-cent was discontinued; and the coinage of a 1-cent piece, of the weight of 72 grains, to consist of 88 per cent. of copper and 12 per cent. of nickel, authorized. This coin was to be paid out at the mint in exchange for previous issues of copper coins, and it was made lawful to transmit parcels of the new coin to the assistant treasurers, depositaries, and other officers of the Government, under general regulations proposed by the Director of the Mint and approved by the Secretary of the Treasury, for exchange, as aforesaid.

This act provided that the pieces commonly known as the quarter, eighth, and sixteenth of the Spanish pillar-dollar, and of the Mexican dollar, should be received at the Treasury of the United States, at its several offices, and at the several post-offices and land-offices, at the valuation following: The fourth of a dollar, or piece of two reals, at 20 cents; the eighth of a dollar, or piece of one real, at 10 cents; and the sixteenth of a dollar, or piece of a half-real, at 5 cents. By this act it was also made lawful for two years from its passage, to pay out at the mint the cents authorized for fractional parts of the Spanish pillar and Mexican dollars, at their nominal values of 25,  $12\frac{1}{2}$ , and  $6\frac{1}{4}$  cents.

The coinage of the 1-cent piece authorized by the act of February 21, 1857, was discontinued by an act approved April 22, 1864, authorizing the coinage of a 1-cent piece of the weight of 48 grains, and a 2-cent piece of the weight of 96 grains, composed of 95 per cent. of copper and 5 per cent. of tin and zinc. These coins were to be a legal tender in sums of 10 and 20 cents respectively, and were to be paid out in exchange for lawful coins of the United States (except cents and half-cents issued under former acts of Congress), by the Treasury of the United States and by other depositories, as the Secretary of the Treasury might designate, under general regulations prescribed by the Director of the Mint and approved by the Secretary of the Treasury, the expense of the exchange and distribution to be paid out of the profits on the coinage. The coinage of the 2-cent piece was discontinued by the Coinage Act of 1873.

The coinage of the *silver* 3-cent piece was first authorized by the eleventh section of the act of Congress approved March 3, 1851. The weight of this piece was fixed at  $12\frac{3}{8}$  grains, to be composed of three-fourths silver and one-fourth copper. This coin was made a legal tender in payment of debts in sums of 30 cents or under. The object of the coinage of this piece seems to have been to make a coin to correspond in denomination with the 3-cent postage-stamp, first authorized\* by the act above mentioned.

The weight of this piece was reduced by an act approved March 3, 1853, to 11.52 grains and the fineness increased to .900. The object of this change was evidently to make the fineness of the 3-cent piece correspond, and its weight proportional, to the other subsidiary silver coins, as authorized by the act of February 21, 1853.

The coinage of the *silver* 5 and 3-cent pieces was discontinued by the act of February 12, 1873. Large amounts of these coins have in the last few years been transferred to the mint and recoinced into other denominations, principally dimes.

Owing to the suspension of specie payments in the United States from 1862 to 1876, and the premium on metallic money during this period, the value of the silver contained in all subsidiary coins of the United



States was greater than their nominal value. Hence an exportation of silver coins of the United States, to replace which fractional notes were issued by the Treasury of denominations the same as of coins previously issued.

An act was passed March 3, 1865, providing for the coinage of a 3-cent piece of the weight of 30 grains, composed of 75 per cent. of copper and 25 per cent. of nickel. This act provided that no fractional notes of less than 5 cents should be issued thereafter, and made the 3-cent nickel piece a legal tender for 60 cents, and it was to be paid out in exchange for lawful money of the United States (except cents, half-cents or 2-cent pieces issued under former acts of Congress) in suitable sums by the treasurer of the mint and by such other depositaries as might be designated under general regulations approved by the Secretary of the Treasury, and under like regulations in exchange for any lawful currency of the United States, the expense of such exchange, distribution, and transmission to be paid out of the profits.

The sixth section of this act provided that the 1 and 2-cent coins of the United States should not be a legal tender for any payment exceeding 4 cents in amount, thus repealing the provision making these pieces legal tender in sums of 10 and 20 cents, respectively.

On May 16, 1866, an act was approved to authorize the coinage of the 5-cent piece of the weight of 77.16 grains, composed of 75 per cent. of copper and 25 per cent. of nickel. This coin was made a legal tender for \$1, and was to be paid out in exchange for lawful currency of the United States (except cents and half-cents or 2-cent pieces issued under former acts) in suitable sums by the mint and depositories designated "under general regulations approved by the Secretary of the Treasury," the expenses incidental to such exchange, distribution, and transmission to be paid out of the profits on coinage. The further issue of fractional notes of a less denomination than 10 cents was forbidden by this act.

This coin was to be redeemed by the Treasurer and the several assistant treasurers of the United States in national currency, under rules and regulations prescribed by the Secretary of the Treasury, when presented in sums of not less than \$100, and accordingly instructions were issued under date of October 28, 1869, for the redemption of 5-cent nickels.

No provision seems to have been made previous to the passage of this act for the redemption of any of the minor coins. An act was passed March 3, 1871, authorizing the redemption of the copper and token coins previously issued when presented in sums of not less than \$20. A circular issued by the Secretary of the Treasury April 10, 1871, notified holders of all minor coins that these would be redeemed under the provisions of the act by the mint at Philadelphia.

Section 16 of the act of February 12, 1873, provided that minor coins should be redeemed by the Treasurer of the United States and by the assistant treasurers when presented in sums of \$20 or any multiple thereof, and also authorized the Secretary of the Treasury, when the amount presented for redemption showed a redundancy, to intermit the coinage.

On the 24th March, 1873, a circular was issued under this section by the Secretary announcing that minor coins would be redeemed upon being forwarded to the Treasurer or any assistant treasurer of the United States, or to the mint at Philadelphia. Under this circular most of the minor coins presented for redemption were sent to the mint, especially from New York, Boston, Philadelphia, and Baltimore.



These coins continued to be redeemed at the mint until February 24, 1881, when a circular was issued discontinuing the mint as a redemption agency and announcing that minor coins for redemption must be presented to the Treasurer or an assistant treasurer of the United States, but that the mint would still continue to receive minor coins of former issues in exchange for current issues, but not otherwise. Between 1871 and 1881, large amounts of minor coins were redeemed by the mint, the uncurrent minor coins used in recoinage, and the current issues fit for circulation reissued.

By recoinage the old cents the purchase of a considerable quantity of metal was obviated as well as loss which would have resulted if these coins had been melted and the metal sold.

Prior to the passage of the Coinage Act of 1873 no provision of law existed for the suspension of the minor coinage in case of a redundancy. On several occasions since, when the amount presented for redemption has indicated a redundancy, the coinage has been suspended for a time by order of the Secretary of the Treasury.

The Treasury statement of assets and liabilities on the 28th February, 1885, showed the amount of minor coin in the Treasury to be \$834,078.25, and on the 30th June following to be \$868,465.64.

The last suspension of this coinage took effect on the 16th March, 1885.

All requests for minor coin afterwards received at the mint were returned with the information that application must be made to the Treasurer of the United States or to the nearest assistant treasurer.

#### MINOR COINAGE DURING FISCAL YEAR 1887.

On the 30th June, 1886, the amount of minor coin in the Treasury, as shown by the statement of assets and liabilities, had been reduced to \$377,814. Of this amount over \$160,000 proved to be in 3-cent nickel pieces, for which there was no demand, and over \$60,000 in uncurrent minor coins of former issues. Thus it appears that of the sum of these coins held by the Treasury the value of over \$220,000 was unavailable.

During the year ended June 30, 1886, large orders were constantly received at the mint at Philadelphia for minor coins, all of which were returned, and the applicants informed that the coinage had been intermitted, and that application must be made to the nearest assistant treasurer of the United States.

Resumption of minor coinage having been authorized by the Secretary of the Treasury, it was recommenced in September, 1886.

During the fiscal year ended June 30, 1887, the demand for minor coins was by far the largest in the history of the mint. The mint at Philadelphia, to which this class of coinage is limited by section 3528 of the Revised Statutes, has since been taxed to its utmost capacity to meet the demand from all parts of the United States, including many where minor coins had never before been in general use.

In order to avoid as far as practicable the purchase of new material, and to relieve the Treasury of an accumulation of uncurrent minor coins of former issues, together with pieces unfit for circulation, and nickel 3-cent pieces, the nominal value of \$224,445.07 in these old coins was transferred to the mint at Philadelphia. This material, together with \$3,754.94 worth of old minor coins exchanged for new, was used in the coinage of 1-cent bronze and 5-cent nickel pieces.

In the bill approved August 4, 1886, an appropriation of \$4,000 was made by Congress to pay the loss on the above stated recoinage of uncurrent minor coins in the Treasury.



The value of the several denominations of minor coins transferred by the Treasurer for recoinage, and received in exchange by the superintendent of the mint at Philadelphia, is shown in the accompanying statement :

| Denominations.                | Transferred from Treasury of United States. | Exchanged by the superintendent of the mint. | Total.        |
|-------------------------------|---------------------------------------------|----------------------------------------------|---------------|
| In nickel 1-cent pieces ..... | \$15, 100. 42                               | \$585. 63                                    | \$15, 686. 05 |
| In bronze 1-cent pieces ..... | 9, 005. 49                                  | 444. 40                                      | 9, 449. 89    |
| In bronze 2-cent pieces ..... | 25, 541. 64                                 | 1, 059. 94                                   | 26, 601. 58   |
| In nickel 3-cent pieces ..... | 160, 306. 77                                | 239. 97                                      | 160, 546. 74  |
| In nickel 5-cent pieces ..... | 14, 490. 75                                 | 1, 425. 00                                   | 15, 915. 75   |
| Total .....                   | 224, 445. 07                                | 3, 754. 94                                   | 228, 200. 01  |

The 1 cent and 2-cent bronze pieces were recoined into 1-cent bronze pieces, and the copper-nickel 1-cent, and the 3-cent, and 5-cent nickel pieces were used in the coinage of new 5-cent nickel pieces.

The amount and cost to the mint of minor coins available for recoinage was ..... \$228, 200. 01  
 In order to use the 1-cent nickel pieces it was necessary to add new nickel, costing ..... 606. 35

Total for recoinage ..... 228, 806. 36  
 Upon the recoinage of the 1-cent and 2-cent bronze pieces there was a loss of ..... \$2, 216. 24  
 And on the 1-cent, 3-cent, and 5-cent nickel pieces ..... 728. 60

Net value of metal for recoinage ..... 225, 861. 52  
 From which there was manufactured minor coin of the nominal value of 291, 050. 41

Gain on recoinage ..... 65, 188. 89

As there was no demand for the 3-cent nickel pieces, as proved by the large accumulation in the Treasury, \$160,306.77, transferred for recoinage, the minor coinage was confined to 1-cent bronze and 5-cent nickel pieces. The demand for 1-cent bronze and 5-cent nickel pieces, at first sudden, has since been urgent and continuous ; at times largely beyond the ability of the mint to promptly meet.

In addition to the amount, \$291,050.41, in minor coins manufactured from the coins transferred by the Treasury and received in exchange by the mint, there was manufactured from new material \$652,600.24 of minor coins.

The minor coinage during the fiscal year was composed of the following denominations :

| Denomination.                            | Pieces.      | Value.         |
|------------------------------------------|--------------|----------------|
| Bronze 1-cent pieces .....               | 39, 114, 754 | \$391, 147. 54 |
| Nickel 5-cent pieces .....               | 11, 047, 523 | 552, 376. 15   |
| Nickel 3-cent pieces (proof coins) ..... | 4, 232       | 126. 96        |
| Total .....                              | 50, 166, 509 | 943, 650. 65   |

The Secretary of the Treasury was authorized by the appropriation act of August 4, 1886, also to transfer to the mint at Philadelphia any minor coins of current issues fit for circulation, to be cleaned and re-issued, and an appropriation of \$5,000 was made to pay the expenses of



distribution of the coins after cleaning. The following table shows the values and denominations of coins accordingly transferred to the mint for cleaning and reissue :

| Denomination.                 | Value.        |
|-------------------------------|---------------|
| In 1-cent bronze pieces ..... | \$43, 601. 13 |
| In 5-cent nickel pieces ..... | 63, 212. 45   |
| Total .....                   | 106, 813. 58  |

All of these were cleaned and reissued, at a cost of \$507.50 for labor and \$4,160.17 for transportation, a total expense of \$4,667.67.

During the year old copper 1-cent pieces, of the nominal value of \$5,110.92, including \$84.93 received in exchange, were transferred to the mint and melted, and the old metal sold for \$1,136.83. The loss of \$3,974.09 was reimbursed the Treasurer from the appropriation for loss on recoinage of uncurrent and minor coins.

The accompanying table exhibits the denomination and nominal value of minor coins forwarded to each of the States and Territories during the fiscal year ended June 30, 1887 :

| State or Territory.        | 1-cent<br>bronze. | 5-cent<br>nickel. | State or Territory.  | 1-cent<br>bronze. | 5-cent<br>nickel. |
|----------------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| Alabama .....              | \$25. 00          | \$5, 375. 00      | Missouri .....       | \$7, 650. 00      | \$49, 490. 00     |
| Arkansas .....             | 20. 00            | 890. 00           | New York .....       | 128, 125. 00      | 73, 870. 00       |
| Arizona .....              | 20. 00            | .....             | North Carolina ..... | 1, 035. 00        | 1, 290. 00        |
| California .....           | 1, 215. 00        | 11, 585. 00       | New Jersey .....     | 12, 965. 00       | 11, 835. 00       |
| Colorado .....             | 105. 00           | 6, 090. 00        | New Hampshire .....  | 800. 00           | 2, 600. 00        |
| Connecticut .....          | 6, 230. 00        | 6, 010. 00        | New Mexico .....     | .....             | 400. 00           |
| Delaware .....             | 385. 00           | 950. 00           | Nebraska .....       | 2, 710. 00        | 14, 865. 00       |
| District of Columbia ..... | 200. 00           | 300. 00           | Ohio .....           | 29, 015. 00       | 34, 990. 00       |
| Dakota .....               | 1, 590. 00        | 3, 640. 00        | Oregon .....         | 20. 00            | 3, 510. 00        |
| Florida .....              | 190. 00           | 840. 00           | Pennsylvania .....   | 25, 500. 00       | 45, 045. 00       |
| Georgia .....              | 490. 00           | 3, 020. 00        | Rhode Island .....   | 6, 950. 00        | 3, 100. 00        |
| Indiana .....              | 10, 669. 37       | 18, 710. 00       | South Carolina ..... | 800. 00           | 2, 865. 00        |
| Iowa .....                 | 8, 330. 00        | 11, 970. 00       | Texas .....          | 150. 00           | 7, 320. 00        |
| Illinois .....             | 51, 831. 00       | 68, 355. 00       | Tennessee .....      | 1, 280. 00        | 15, 890. 00       |
| Idaho .....                | .....             | 80. 00            | Utah .....           | .....             | 1, 320. 00        |
| Kentucky .....             | 1, 775. 00        | 12, 950. 00       | Virginia .....       | 3, 080. 00        | 5, 540. 00        |
| Kansas .....               | 4, 440. 00        | 8, 720. 00        | Vermont .....        | 1, 370. 00        | 900. 00           |
| Louisiana .....            | 400. 00           | 6, 510. 00        | West Virginia .....  | 1, 235. 00        | 2, 380. 00        |
| Michigan .....             | 17, 840. 00       | 11, 786. 00       | Wisconsin .....      | 7, 230. 00        | 10, 755. 00       |
| Massachusetts .....        | 38, 815. 00       | 39, 210. 00       | Washington Terri-    | .....             | 300. 00           |
| Minnesota .....            | 10, 405. 00       | 13, 615. 00       | tory .....           | .....             | 260. 00           |
| Maine .....                | 1, 325. 00        | 1, 215. 00        | Wyoming .....        | .....             | .....             |
| Mississippi .....          | 25. 00            | 250. 00           | Total .....          | 400, 510. 37      | 544, 686. 00      |
| Montana .....              | .....             | 2, 020. 00        |                      |                   |                   |
| Maryland .....             | 14, 270. 00       | 22, 070. 00       |                      |                   |                   |

## RECAPITULATION.

| Denomination.          | Pieces.      | Value.         |
|------------------------|--------------|----------------|
| One-cent pieces .....  | 40, 051, 037 | \$400, 510. 37 |
| Five-cent pieces ..... | 10, 893, 720 | 544, 686. 00   |
| Total .....            | 50, 944, 757 | 945, 196. 37   |



From the above table it will be seen that minor coins were shipped from the mint to every State and Territory except Nevada, Alaska, and the Indian Territory.

A large stock of 1-cent blanks, purchased prior to the suspension of the coinage in March, 1885, was soon exhausted, when an additional stock of blanks was procured under contract.

There was on hand at the mint at Philadelphia a quantity of English and German nickel, some 2,000 pounds, which had been purchased in 1884 for the 5-cent nickel coinage. The price paid for this nickel was 84 cents per pound, the lowest rate at which it was offered at that time. This nickel having proved so unmalleable as to delay and impede coinage operations very seriously, it was found expedient to have it cut into blanks, as well as treated, outside the mint. A contract was accordingly made with Mr. Joseph Wharton, of Philadelphia, to convert this nickel into 5-cent blanks within the legal tolerance of 3 grains per piece and of 1 per cent. of pure nickel, at 25 cents per pound for each pound of blanks accepted.

It subsequently became necessary to procure additional planchets for the 5-cent nickel coinage. Proposals were therefore invited by public advertisement. A contract for the same was awarded to the Benedict & Burnham Manufacturing Company, of Waterbury, Conn., for 20,000 pounds at the rate of  $37\frac{2}{10}$  cents per pound.

Every precaution was observed by the mint before accepting these blanks as delivered to secure their conformity to legal requirements.

Early in December, 1886, orders for minor coins were so far beyond the capacity of the mint to promptly supply that the superintendent was instructed to scale one-half all orders in excess of \$100, and to offer applicants the option of the balance of orders to be supplied as early as practicable, with the alternative of a return of remittances for orders not filled. This was necessary in order to supply impartially, and as early as practicable, applicants from all sections with at least a portion of their requisitions.

There is here for the first time presented a table showing the value of the different denominations of minor coins issued from the mint at Philadelphia since its establishment, the amount melted down, and the amount outstanding.

It is proper to remark that of the minor coins shown in this table as outstanding, many pieces of the older issues have doubtless either left the country or been destroyed by individuals, or otherwise retired from use as coin.

For instance, it will be noticed that of the old copper half-cents issued from the mint, \$39,926.11 in value, none are reported as having been melted, yet it is doubtful whether any considerable number of them are in existence, except as curiosities or in coin-collections. These have not been included in the total minor coins outstanding. So, too, of the older copper coins which have not since been remelted by the mint, 119,014,574 pieces, representing a value of \$1,190,145.74. These are of a kind rarely seen in circulation.

While this statement may not show with accuracy the previous stock of token coins in the country, it is believed that so far as the current issues are concerned—bronze 1-cent piece and nickel 3-cent and 5-cent pieces—it does not fail to exhibit approximately the stock of such coins in circulation.

Section 3587 of the Revised Statutes provides that “the minor coins of the United States shall be a legal tender at their nominal value for any amount not exceeding 25 cents in any one payment.” The minor



coins authorized by the act of February 12, 1873, are the 1-cent bronze and the 3 and 5-cent nickel pieces.

STATEMENT SHOWING BY DENOMINATION THE SEVERAL TYPES OF MINOR COINS STRUCK AND REMELTED FROM THE ORGANIZATION OF THE MINT, AND THE AMOUNT OUTSTANDING JUNE 30, 1887.

| Denomination.              | Coined.           | Remelted.       | Outstanding<br>June 30, 1887. |
|----------------------------|-------------------|-----------------|-------------------------------|
| Copper cents.....          | \$1, 562, 887. 44 | \$372, 741. 70  | \$1, 190, 145. 74             |
| Copper half cents.....     | *39, 926. 11      | .....           | .....                         |
| Copper nickel cents.....   | 2, 007, 720. 00   | 735, 616. 30    | 1, 272, 103. 70               |
| Bronze cents.....          | 4, 319, 275. 48   | 24, 517. 11     | 4, 294, 758. 37               |
| Bronze 2-cent pieces ..... | 912, 020. 00      | 292, 128. 08    | 619, 891. 92                  |
| Nickel 3-cent pieces ..... | 903. 705. 00      | 175, 541. 44    | 728, 163. 56                  |
| Nickel 5-cent pieces.....  | 8, 691, 671. 75   | 61, 934. 00     | 8, 629, 737. 75               |
| Total .....                | 18, 437, 205. 78  | 1, 662, 478. 63 | 16, 734, 801. 04              |

\*There is no record of the melting at the mint of any old copper half cents, but it is believed that few, if any, are in circulation.

APPROPRIATIONS AND EXPENDITURES.

The amount specifically appropriated for the support of the mints and assay offices of the United States for the fiscal year 1887 was \$1,146,739.20, including a special appropriation of \$54,639.20 for the renewal of the steam-power plant of the mint at Philadelphia.

Of the above specific appropriation there was expended \$988,399.31.

In addition, there was expended from the general appropriation for the coinage of silver dollars\* the sum of \$201,110.02. Of this sum \$200,189.02 was expended by the mints, and \$921 by this Bureau; the latter for daily quotations by telegraph of the price of silver in London.

For the service of the mints and assay offices, including the cost of the mandatory coinage of the silver dollar, the total expenditure during the fiscal year ended June 30, 1887, was \$1,189,509.33.

The appropriations and expenditures are exhibited in the following table:

APPROPRIATIONS, 18.7.

| Institutions.         | Salaries.     | Wages.         | Contingent.    | Renewal of<br>steam-pow-<br>er plant. | Coinage of<br>standard<br>silver dol-<br>lars, act of<br>February<br>28, 1878 (in-<br>definite). | Total.          |
|-----------------------|---------------|----------------|----------------|---------------------------------------|--------------------------------------------------------------------------------------------------|-----------------|
| <i>Coinage mints.</i> |               |                |                |                                       |                                                                                                  |                 |
| Philadelphia.....     | \$41, 550. 00 | \$293, 000. 00 | \$100, 000. 00 | \$54, 639. 20                         | .....                                                                                            | \$489, 189. 20  |
| San Francisco .....   | 41, 900. 00   | 170, 000. 00   | 40, 000. 00    | .....                                 | .....                                                                                            | 251, 900. 00    |
| Carson.....           | 29, 550. 00   | 60, 000. 00    | 25, 000. 00    | .....                                 | .....                                                                                            | 114, 550. 00    |
| New Orleans.....      | 31, 950. 00   | 74, 000. 00    | 35, 000. 00    | .....                                 | .....                                                                                            | 140, 950. 00    |
| <i>Assay offices.</i> |               |                |                |                                       |                                                                                                  |                 |
| New York.....         | 39, 250. 00   | 25, 000. 00    | 10, 000. 00    | .....                                 | .....                                                                                            | 74, 250. 00     |
| Denver .....          | 10, 950. 00   | 14, 000. 00    | 6, 000. 00     | .....                                 | .....                                                                                            | 30, 950. 00     |
| Helena .....          | 7, 700. 00    | 12, 000. 00    | 6, 000. 00     | .....                                 | .....                                                                                            | 25, 700. 00     |
| Boisé .....           | 3, 000. 00    | .....          | 5, 000. 00     | .....                                 | .....                                                                                            | 8, 000. 00      |
| Charlotte .....       | 2, 750. 00    | .....          | 2, 000. 00     | .....                                 | .....                                                                                            | 4, 750. 00      |
| Saint Louis .....     | 3, 500. 00    | .....          | 3, 000. 00     | .....                                 | .....                                                                                            | 6, 500. 00      |
| Total .....           | 212, 100. 00  | 648, 000. 00   | 232, 000. 00   | 54, 639. 20                           | .....                                                                                            | 1, 146, 739. 20 |

\* Act of February 28, 1878.



## EXPENDITURES, 1887.

|                       |             |              |             |             |              |              |
|-----------------------|-------------|--------------|-------------|-------------|--------------|--------------|
| <i>Coinage mints.</i> |             |              |             |             |              |              |
| Philadelphia.....     | \$40,665.69 | \$292,379.88 | \$86,115.47 | \$11,464.27 | \$147,360.88 | \$577,986.19 |
| San Francisco .....   | 41,856.56   | 169,079.88   | 36,426.23   | .....       | 81.84        | 247,444.51   |
| Carson.....           | 11,783.62   | 17,899.00    | 2,354.14    | .....       | .....        | 32,036.76    |
| New Orleans.....      | 31,841.29   | 73,997.58    | 28,310.60   | .....       | 52,746.30    | 186,895.77   |
| <i>Assay offices.</i> |             |              |             |             |              |              |
| New York .....        | 39,202.45   | 23,361.00    | 9,581.12    | .....       | .....        | 72,144.57    |
| Denver.....           | 10,629.34   | 13,248.66    | 5,112.81    | .....       | .....        | 28,990.81    |
| Helena.....           | 7,700.00    | 11,821.25    | 5,996.70    | .....       | .....        | 25,517.95    |
| Boisé .....           | 3,000.00    | .....        | 4,916.62    | .....       | .....        | 7,916.62     |
| Charlotte .....       | 2,750.00    | .....        | 1,565.85    | .....       | .....        | 4,315.85     |
| Saint Louis .....     | 3,478.18    | .....        | 1,861.12    | .....       | .....        | 5,339.30     |
| Total .....           | 192,907.13  | 601,787.25   | 182,240.66  | 11,464.27   | 200,189.02   | 1,188,588.33 |

Of the amount appropriated for the support of the mints and assay offices during the year there remained unexpended the sum of \$158,339.89, as exhibited in the following table:

| Institutions.         | Salaries. | Wages.    | Contingent expenses. | Renewal of steam-power plant. |
|-----------------------|-----------|-----------|----------------------|-------------------------------|
| <i>Coinage mints.</i> |           |           |                      |                               |
| Philadelphia .....    | \$884.31  | \$620.12  | \$13,884.53          | \$43,174.93                   |
| San Francisco. ....   | 43.44     | 920.12    | 3,573.77             | .....                         |
| Carson .....          | 17,766.38 | 42,101.00 | 22,645.86            | .....                         |
| New Orleans .....     | 108.71    | 2.42      | 6,689.40             | .....                         |
| <i>Assay offices.</i> |           |           |                      |                               |
| New York .....        | 47.55     | 1,639.00  | 418.88               | .....                         |
| Denver .....          | 320.66    | 751.34    | 887.19               | .....                         |
| Helena.....           | .....     | .....     | 83.38                | .....                         |
| Boisé.....            | .....     | 178.75    | 3.30                 | .....                         |
| Charlotte .....       | .....     | .....     | 434.15               | .....                         |
| Saint Louis .....     | 21.82     | .....     | 1,138.88             | .....                         |
| Total .....           | 19,192.87 | 46,212.75 | 49,759.34            | 43,174.93                     |

The following comparative table exhibits the expenditures on account of the mint service during the years 1886 and 1887:

| Appropriations.             | 1886.        | 1887.        |
|-----------------------------|--------------|--------------|
| Salaries.....               | \$189,331.48 | \$192,907.13 |
| Wages of workmen .....      | 593,865.07   | 601,787.25   |
| Contingent expenses .....   | 164,183.47   | *193,704.93  |
| Standard silver dollar..... | 119,976.00   | 200,189.02   |
| Total .....                 | 1,067,356.02 | 1,188,588.33 |

\*Includes \$11,464.27 expended from appropriation for renewal of steam power plant at Philadelphia.

The expenses of the Bureau of the Mint, consisting of salaries of the Director and the clerical force, expenditures for examination of mints and for annual settlements, for books and incidental expenses, for the collection of the statistics of the production of the precious metals, and for the support of the laboratory in which the monthly coinage of the mints is tested, amounted to \$33,091.97.



The appropriations and expenditures for the above purpose, as well as a comparison with the fiscal year 1886, are exhibited in the following table :

| Appropriations.                      | 1886.           |               | 1887.           |               |
|--------------------------------------|-----------------|---------------|-----------------|---------------|
|                                      | Appropriations. | Expenditures. | Appropriations. | Expenditures. |
| Salaries of officers and clerks..... | \$28,940.00     | \$28,500.00   | \$28,024.93     | \$27,958.27   |
| Examinations of mints, etc.....      | 2,500.00        | 2,417.31      | 2,500.00        | 1,349.31      |
| Collecting mining statistics.....    | 4,000.00        | 2,153.77      | 4,000.00        | 2,290.01      |
| Laboratory .....                     | 1,000.00        | 337.85        | 1,000.00        | 999.70        |
| Books, pamphlets, etc .....          | 1,000.00        | 998.53        | 500.00          | 494.68        |
| Total .....                          | 37,440.00       | 34,407.46     | 36,024.93       | 33,091.97     |

The appropriations for the support of the mints and assay offices for the current fiscal year (1888) amount to \$1,094,500, against \$1,146,739.20 for the fiscal year 1887.

The appropriations for the fiscal year 1887-'88 are as follows:

| Institutions.         | Salaries. | Wages of workmen. | Contingent expenses. | Repairs of buildings. | Total.     |
|-----------------------|-----------|-------------------|----------------------|-----------------------|------------|
| <i>Coinage mints.</i> |           |                   |                      |                       |            |
| Philadelphia.....     | \$41,550  | \$293,000         | \$100,000            | .....                 | \$434,550  |
| San Francisco .....   | 41,900    | 170,000           | 40,000               | .....                 | 251,900    |
| Carson.....           | 29,550    | 60,000            | 25,000               | .....                 | 114,550    |
| New Orleans.....      | 31,950    | 74,000            | 35,000               | .....                 | 140,950    |
| <i>Assay offices.</i> |           |                   |                      |                       |            |
| New York .....        | 39,250    | 25,000            | 10,000               | .....                 | 74,250     |
| Denver .....          | 10,950    | 14,000            | 6,000                | \$2,000               | 32,950     |
| Helena .....          | 7,700     | 12,000            | 6,000                | .....                 | 25,700     |
| Boisé City .....      | 3,000     | .....             | 5,000                | 1,000                 | 9,000      |
| Charlotte.....        | 2,750     | .....             | 2,000                | .....                 | 4,750      |
| Saint Louis.....      | 3,500     | .....             | 2,400                | .....                 | 5,900      |
| Total .....           | 212,100   | 648,000           | 231,400              | 3,000                 | 1,094,500. |

#### EARNINGS AND EXPENSES OF THE REFINERIES OF THE COINAGE MINTS AND OF THE ASSAY OFFICE AT NEW YORK.

Under the provision of law (par. 8, chap. 327, vol. 1, Supplement to Revised Statutes) which requires that refining and parting of bullion shall be carried on at the mints of the United States and at the assay office at New York, and that the charges collected from depositors for these operations shall be used to pay the expenses thereof, the refineries of the mints at Philadelphia, San Francisco, Carson, and New Orleans and at the assay office at New York have been in operation during the past year.

The charges collected from depositors during the year for this purpose amounted to \$143,251.32 and the expenditures to \$165,837.02.

The expenses exceeded the receipts by \$22,585.70.

The amount received by the assay office at New York from the sale of blue vitriol and spent acid from its refinery during the fiscal year 1887 amounted to \$12,760.74.

This is properly an earning of the refinery. Prior to the fiscal year 1886 such receipts were used to offset the expenses of the refinery.



As mentioned in my last fiscal report,\* the First Comptroller ruled that the proceeds of the sale of blue vitriol and spent acid from the Government refineries could not be used, as had been the practice, in offsetting the payments for acids, but should be covered into the Treasury as a miscellaneous receipt, as from the sale of old material, under construction of section 3618 Revised Statutes.

Deducting the amount realized from these sales by the assay office at New York, the net expenditures of the refinery were \$153,076.28.

It will be seen that the net expenses exceeded the earnings by \$9,824.96. It is impossible to forecast with accuracy the probable expenses of the year. They depend, as do the receipts, largely on the amount and character of the deposits.

The receipts from these sources, however, since the 1st July, 1876, when the Government refineries were required to be self-supporting, have exceeded the earnings by \$185,965.86, the amount to the credit of the appropriation for parting and refining bullion on the 1st July, 1887.

Under a separate heading, among several measures for which new legislation seems to be required, I have reprinted from Ex. Doc. 96, H. R., Forty-ninth Congress, second session, a proposed amendment of the Revised Statutes (Sup., 1, par. 8, chap. 327), drawn so as to provide for the future crediting of all earnings of refineries against expenditures.

The only alternative from such an amendment is an eventual increase of charges for parting and refining at the several mints and at the assay office at New York. From such an increase would follow an entire change in the well-established practice of the Mint service.

The charges collected at each of the institutions for parting and refining bullion, and the amount expended at each during the fiscal year, as well as the net expenditures, after deducting the amount received for blue vitriol and spent acid sold during the year, are exhibited in the following table :

| Institutions.                 | Charges collected. | Gross expenditures. | Net expenditures. |
|-------------------------------|--------------------|---------------------|-------------------|
| Mint at Philadelphia .....    | \$14,980.20        | \$6,611.27          | \$6,611.27        |
| Mint at San Francisco.....    | 51,288.02          | 58,902.60           | 58,902.60         |
| Mint at Carson .....          | 1,270.77           | 3,682.99            | 3,682.99          |
| Mint at New Orleans .....     | 548.53             | 48.14               | 48.14             |
| Assay office at New York..... | 75,163.80          | 96,592.02           | 83,831.28         |
| Total .....                   | 143,251.32         | 165,837.02          | 153,076.28        |

#### EARNINGS AND EXPENDITURES OF THE MINTS AND ASSAY OFFICES.

The usual table, exhibiting in detail the earnings from all sources, and the expenditures and losses of all kinds at the mints and assay offices of the United States during the fiscal year 1887, will be found in the Appendix.

The total earnings amounted to \$8,842,819.70, and the total expenditures and losses of all kinds to \$1,437,432.95. The profits from operations on bullion during the past year amounted to the large sum of \$7,405,386.75.

A large portion of these earnings consisted of seignorage on the manufacture of silver and minor coins.

#### CLASSIFIED STATEMENT OF EXPENDITURES OF THE MINTS AND ASSAY OFFICES OF THE UNITED STATES, 1887.

For the first time there was presented in my fiscal report of last year

\* *Vide* p. 7.



a statement exhibiting the expenditures of the coinage mints and of the assay office at New York, classified similar to the business of private manufacturing establishments.

The accounts are now so kept in all of the institutions under the control of this Bureau that cost sheets can be prepared showing the amount expended for each class of supplies and for each department of the several institutions.

The following table is a consolidation of the tabular statements of the various institutions. It exhibits the total expenditures for each class of supplies as well as the other expenses of the mint service for the fiscal year 1887 :

| Articles.                                       | Ordinary.    | Refinery.   | Total.       |
|-------------------------------------------------|--------------|-------------|--------------|
| Acids.....                                      | \$6,060.13   | \$35,011.64 | \$41,071.77  |
| Assayer's materials.....                        | 1,834.12     | 63.18       | 1,897.30     |
| Belting .....                                   | 520.42       | 15.64       | 536.06       |
| Charcoal.....                                   | 5,560.53     | 1,317.89    | 6,878.42     |
| Chemicals .....                                 | 3,624.43     | 295.55      | 3,919.98     |
| Coal .....                                      | 26,541.37    | 5,198.28    | 31,739.65    |
| Coke.....                                       | 3,741.66     | .....       | 3,741.66     |
| Copper.....                                     | 25,125.82    | 8,524.80    | 33,650.62    |
| Crucibles .....                                 | 8,956.29     | 3,456.90    | 12,413.19    |
| Dry goods .....                                 | 3,121.94     | 428.98      | 3,550.92     |
| Fluxes.....                                     | 3,647.86     | 1,298.76    | 4,946.62     |
| Freight and drayage.....                        | 1,350.22     | 714.14      | 2,064.36     |
| Gas .....                                       | 9,475.75     | 716.19      | 10,191.94    |
| Gloves and gauntlets .....                      | 6,875.52     | 721.21      | 7,596.73     |
| Hardware.....                                   | 2,079.10     | 466.00      | 2,545.10     |
| Ice.....                                        | 2,228.62     | 48.23       | 2,276.85     |
| Iron and steel.....                             | 552.68       | 101.99      | 654.67       |
| Labor and repairs .....                         | 15,274.82    | 6,457.66    | 21,732.48    |
| Loss on sale of sweeps.....                     | 786.42       | 537.37      | 1,323.79     |
| Lumber.....                                     | 3,250.60     | 938.59      | 4,189.19     |
| Machinery and appliances .....                  | 7,027.40     | 199.38      | 7,226.78     |
| Metal work and castings.....                    | 2,911.35     | 2,264.65    | 5,176.00     |
| Oils.....                                       | 2,349.30     | 45.00       | 2,394.30     |
| Salt.....                                       | 22.75        | 232.30      | 255.05       |
| Sewing .....                                    | 2,391.44     | 151.70      | 2,543.14     |
| Stationery, printing, and binding.....          | 2,300.14     | .....       | 2,300.14     |
| Sundries.....                                   | 13,122.86    | 1,217.71    | 14,340.57    |
| Telegraphing .....                              | 779.78       | .....       | 779.78       |
| Washing .....                                   | 940.03       | .....       | 940.03       |
| Barrels and cooperage.....                      | .....        | 865.50      | 865.50       |
| Water.....                                      | 1,605.03     | 410.10      | 2,015.13     |
| Wood .....                                      | 11,732.84    | 628.23      | 12,361.07    |
| Zinc .....                                      | 2.00         | 3,476.27    | 3,478.27     |
| Advertising.....                                | 166.10       | .....       | 166.10       |
| Boring artesian well, New York.....             | 3,130.04     | .....       | 3,130.04     |
| Adjusting weights.....                          | 158.50       | .....       | 158.50       |
| Lead.....                                       | .....        | 6,434.01    | 6,434.01     |
| Electric lighting .....                         | 1,182.84     | .....       | 1,182.84     |
| Cutting silver disks .....                      | 59.85        | .....       | 59.85        |
| Renewal of steam-power plant, Philadelphia..... | 11,464.27    | .....       | 11,464.27    |
| Manufacture of 5-cent nickel blanks .....       | 19,498.50    | .....       | 19,498.50    |
| Salaries .....                                  | 192,907.13   | .....       | 192,907.13   |
| Wages of workmen.....                           | 784,227.88   | 83,599.17   | 867,827.05   |
|                                                 | 1,188,588.33 | 165,837.02  | 1,354,425.35 |



## OPERATIONS.

## Bars manufactured :

|              |                      |
|--------------|----------------------|
| Gold .....   | \$58,188,953.66      |
| Silver ..... | 6,481,611.25         |
| Total .....  | <u>64,670,564.91</u> |

## Coinage executed :

|              |                      |
|--------------|----------------------|
| Gold .....   | \$22,393,279.00      |
| Silver ..... | 34,366,483.75        |
| Minor .....  | 943,650.65           |
| Total .....  | <u>57,703,413.40</u> |

|                         |                     |
|-------------------------|---------------------|
| Refinery earnings ..... | <u>\$443,258.52</u> |
|-------------------------|---------------------|

## SUMMARY OF THE OPERATIONS OF THE MINTS AND ASSAY OFFICES.

The value of the gold and silver deposited at the mints and assay offices of the United States during the fiscal year 1887 was \$131,635,811.34. This aggregate, however, but partially measures the successive operations upon the bullion represented by this value. For example, it may be interesting to show the operations by the melters and refiners of the four mints and of the assay office at New York, as measured by the value of the bullion successively operated upon. These may be stated as follows :

| Metal.           | Standard ounces. | Value.             |
|------------------|------------------|--------------------|
| Gold.....        | 5,919,878        | \$110,137,265      |
| Silver.....      | 70,764,794       | 82,344,487         |
| Total value..... |                  | <u>192,481,752</u> |

The operations of the coinage departments of the mints were as follows :

| Metal.           | Standard ounces. | Value.             |
|------------------|------------------|--------------------|
| Gold.....        | 2,632,005        | \$48,967,440       |
| Silver.....      | 61,896,692       | 72,025,241         |
| Total value..... |                  | <u>120,992,681</u> |

The additional sum of \$3,828,635 represents the unparted product of minor assay offices, and by them originally melted and assayed. The total value of the gold thus successively operated upon by the five institutions mentioned and by the minor assay offices was \$317,303,068, the measure of the combined operations on bullion of all the institutions of the mint service.

The wastage of the precious metals in the operations of both the coiners' and the melter-and-refiners' departments during the year was \$13,473.26. All of this operative wastage was in silver, no wastage of gold having been incurred at any of the coinage mints or at the assay office at New York during the fiscal year. That is, the difference between the amount of gold bullion charged and credited was in favor of the operative officers. Such differences arise from several legitimate sources, especially from the recovery of minute proportions of gold from silver deposits, and of silver from gold deposits, of a value insufficient



in individual deposits to pay the charges for parting. When ultimately recovered the value of such bullion inures to the benefit of the melter-and-refiner's account to offset unavoidable wastage.

Of the silver wastage, all, except \$229.43 incurred at the mint at San Francisco, was at the mint at New Orleans, and principally in the melter-and-refiner's department.

In addition to the operative wastage of silver there was a loss of \$16,287.30 arising from the sale of sweeps, being the difference between the assay value of the gold and silver contained in them and the amount realized from their sale, and a loss at the assay office at New York from the sale of plumbic melts, amounting to \$247.52. The total loss on the operations of gold and silver bullion at the mints and assay offices of the United States for the year was \$30,008.08.

Against this loss there was, on the other hand, an operative gain of bullion much larger than the entire loss. Surplus bullion was returned by the operative officers of the coinage mints and of the assay office at New York aggregating \$52,785.45. Gold and silver in granules and sweepings were recovered from the deposit melting rooms of the value of \$9,020.66. There was also an operative gain arising from differences in assays and charges, in favor of the small assay offices, on bullion shipped to a mint for coinage during the year, amounting to \$4,391.41. The total gains from operations on bullion (not including, of course, any of the seignorage or proceeds of sales of old material or by-products or charges collected) was \$66,197.52, against a total operative loss of \$30,008.08, a gain to the Government in melting, refining, and coining of bullion, aggregating over \$300,000,000 as stated above, of \$36,189.44.

At the close of the fiscal year the bullion and coin in the mints at Philadelphia, San Francisco, and New Orleans, and in the assay office at New York, were weighed by representatives of the Treasury Department and of the superintendents. The superintendents were found to have in their possession the values for which they were held. No illegitimate loss, so far as this Bureau is aware, has been incurred in the mint service during the year.

The work of the individual mints and assay offices during the year will now be briefly presented:

#### MINT AT PHILADELPHIA.

Impairment of the foundation of the old engine, together with the requirement of increased power, at the mint at Philadelphia led to a special appropriation by act of Congress of \$54,639.20, in accordance with specifications for the renewal of the steam motive plant and for its transfer from the center of the building to space newly provided near the northern outer wall. The work, undertaken in July, was by extraordinary exertions on the part of all engaged completed early in September, with an interruption of less than two months to the regular course of complete operations. Two new 150-horse-power duplex steam-engines and one of 50 horse-power have been erected in the north basement, along with three tubular boilers, coal bunkers, etc.

By this important improvement in plant valuable space has been secured in the center basement and ground floor for vaults and other necessities.

The number of assays made during the year was some 66,000, of which 48,000 were silver and 18,000 gold.



The melter and refiner of the mint operated upon a larger quantity of bullion than in any previous year in the history of the institution. The operations by this officer may be stated as follows:

|                         |                |
|-------------------------|----------------|
|                         | <i>Ounces.</i> |
| Gold deposits .....     | 409, 326       |
| Silver deposits.....    | 44, 239, 881   |
| Parted and refined..... | 721, 765       |

As this bullion is handled more than sixteen times in the processes of melting and preparation for coinage or for manufacture of fine bars, the combined operations represent a single handling of nearly 25,000 tons.

The operations of the coiner's department may be stated as follows :

|                          |                |
|--------------------------|----------------|
|                          | <i>Ounces.</i> |
| Gold .....               | 13, 574        |
| Silver.....              | 42, 924, 485   |
| Minor coinage metal..... | 5, 588, 897    |
| Total .....              | 48, 526, 956   |

The total coinage was \$23,277,600.80, the total number of pieces being 81,532,391.

While it is justifiable that equitable allowances for the benefit of the melter-and-refiner's account should be made by the weigh-clerk to cover sandage and moisture in deliveries or deposits of silver bullion, such allowances should not be suffered to exceed the probable operative loss from the presence of mechanical impurities alone. The anomalous return of a surplus by this officer from his operations on silver during the past year points to the practice of undue allowances of the kind referred to, or of wide allowances for operative losses of all kinds, and therefore should not be taken as a proper precedent for future practice, or as an example for other mints.

The equally anomalous circumstance of a surplus also on the part of the coiner in his operations on silver at the same institution is less easily explained. No satisfactory explanation having been found, it must be assumed that one, or more than one, of the following contingencies has happened, namely:

I. That the clean-up, a very thorough one, at the annual settlement covered residues of a previous period.

II. That greasy clippings were credited above clear weight.

III. That some mistake has occurred by way of credit for a heavier delivery of clippings than some one receipted for—thus to the detriment of the melter's account.

I have taken occasion, under a separate heading, to briefly state the serious disadvantage under which this mint labors, in common with the other mints of the Republic, from its continued equipment with machinery and appliances introduced nearly half a century ago, and far behind the state of advancement which has since been reached in the mechanism of many foreign mints and private metal works in the United States. From the pressure under which this mint is constantly impelled in order to meet the requirements of the bulk of the silver dollar, and the whole of the minor, coinage, the inefficiency of its mechanical equipment can not be counteracted, as in some degree at the collateral institutions, by extra manipulations or deliberateness of work.

In co-operation with the superintendent and with the chief of the mechanical department of the mint, I have undertaken to prepare the way for such improvements as now seem to be imperative. But it can not be expected that improvements of considerable magnitude can be made without the aid of Congress by special appropriations to defray



the cost. Suffice it on the present occasion to remark that in case expedients seem advisable beyond the scope of this Bureau, or of ordinary appropriations for the support of the mints, such expedients will be commended to the attention of the Department in order that they may be laid before Congress for suitable action.

Resort is still had to temporary and inefficient expedients for want of vault facilities, to which attention was called in my last two fiscal reports. There are still at the post-office building 21,750,000 silver dollars in charge of the superintendent of the mint, and for which this officer is held responsible. Compartment vaults in which the coin could be sealed up are very much needed at this mint, as well as at the other mints of the United States. Such a provision would avoid the constant re-weighing of the immense amount of coin now stored at these institutions. It would especially do away with the important loss which necessarily results from handling the precious metals in such large quantities on occasions like the annual settlements or changes in fiduciary officers. Coin once weighed and sealed up in compartments would not be disturbed except when needed by some other institution, or by some other branch of the Treasury Department. Experiment has shown that the loss by abrasion in handling \$1,000,000 in gold coin is \$5 for every handling, even when the utmost care is exercised, and that the loss is absolute. It is estimated that at the annual settlement and other counts the weighing of the bullion and coin requires no less than eight handlings.

The expenditures during the year for the different classes of supplies and in the different departments are exhibited in the following table:

| Items.                                        | General department. |             | Assayer's department. | Coiner's department. | Melter-and-refiner's department. |              | Engraver's department. |
|-----------------------------------------------|---------------------|-------------|-----------------------|----------------------|----------------------------------|--------------|------------------------|
|                                               | Proper.             | Mechanical. |                       |                      | Proper.                          | Refinery.    |                        |
| Acids.....                                    |                     |             | \$237. 92             |                      | \$3, 799. 53                     | \$3, 111. 83 |                        |
| Belting .....                                 | \$284. 05           | \$14. 40    |                       | \$16. 62             |                                  |              |                        |
| Charcoal.....                                 | 22. 17              | 47. 01      | 109. 43               | 26. 72               | 1, 556. 30                       |              | \$111. 79              |
| Chemicals .....                               | 64. 37              | 11. 82      | 171. 99               | 443. 04              | 42. 00                           | 84. 21       | 15. 15                 |
| Coal .....                                    | 13, 132. 76         | 27. 50      | 154. 00               |                      | 3, 018. 00                       |              |                        |
| Copper .....                                  |                     |             |                       |                      | 13, 585. 00                      |              |                        |
| Crucibles, covers, stirrers, and dippers..... |                     |             | 36. 75                |                      | 3, 675. 97                       |              |                        |
| Dry goods .....                               | 104. 01             |             | 3. 67                 | 987. 25              | 62. 45                           | 41. 59       |                        |
| Fluxes.....                                   |                     |             |                       |                      | 3, 560. 91                       |              |                        |
| Freight and drayage.....                      | 252. 12             |             |                       |                      |                                  |              |                        |
| Gas.....                                      | 3, 981. 33          | 117. 45     |                       |                      |                                  |              |                        |
| Gloves and gauntlets.....                     | 320. 97             |             | 6. 54                 | 3, 800. 93           | 1, 711. 96                       | 90. 00       |                        |
| Hardware .....                                | 68. 57              | 434. 26     | 17. 86                | 268. 42              | 161. 55                          |              | 6. 35                  |
| Ice .....                                     | 579. 52             |             |                       |                      | 33. 93                           |              |                        |
| Iron and steel.....                           | 3. 98               | 152. 24     | 2. 95                 | 46. 74               |                                  |              |                        |
| Labor and repairs....                         | 2, 284. 10          | 28. 05      | 43. 50                | 594. 60              | 467. 57                          |              |                        |
| Loss on sale of sweeps.....                   | 786. 42             |             |                       |                      |                                  | 514. 73      |                        |
| Lumber.....                                   |                     | 1, 723. 67  |                       | 333. 75              | 52. 32                           |              |                        |
| Machinery and appliances .....                | 2, 426. 00          |             | 125. 00               | 66. 49               |                                  |              |                        |
| Metal work and castings .....                 | 343. 63             | 735. 88     | 15. 95                | 274. 69              | 293. 92                          |              | 33. 54                 |



| Items.                                   | General department. |             | Assayer's department. | Coiner's department. | Melter-and-refiner's department. |            | Engraver's department. |
|------------------------------------------|---------------------|-------------|-----------------------|----------------------|----------------------------------|------------|------------------------|
|                                          | Proper.             | Mechanical. |                       |                      | Proper.                          | Refinery.  |                        |
| Oils.....                                | \$425. 62           | \$18. 24    | \$76                  | \$383. 71            | \$217. 37                        |            | \$1. 42                |
| Salt.....                                |                     |             | 65                    |                      |                                  | \$116. 91  |                        |
| Stationery, printing and binding.....    | 755. 08             |             | 4. 88                 | 3. 15                | 10. 31                           |            |                        |
| Sundries.....                            | 4, 176. 17          | 674. 80     | 30. 55                | 765. 52              | 566. 13                          |            | 17. 44                 |
| Telegraphing.....                        | 28. 87              |             |                       |                      |                                  |            |                        |
| Washing.....                             | 42. 67              |             |                       |                      |                                  |            |                        |
| Wood.....                                | 156. 87             |             |                       | 5, 239. 39           | 18. 93                           | 17. 43     |                        |
| Zinc.....                                |                     |             |                       |                      |                                  | 935. 57    |                        |
| Steam-power plant...                     | 11, 464. 27         |             |                       |                      |                                  |            |                        |
| Manufacture of 5-cent nickel blanks..... |                     |             |                       |                      | 19, 498. 50                      |            |                        |
| Total.....                               | 41, 703. 49         | 3, 985. 32  | 962. 40               | 13, 251. 02          | 52, 332. 65                      | 4, 912. 27 | 185. 69                |
| Salaries.....                            | 23, 258. 13         |             | 4, 934. 76            | 4, 472. 80           | 5, 000. 00                       |            | 3, 000. 00             |
| Wages of workmen..                       | 111, 949. 40        | 12. 840. 11 | 9, 385. 86            | 212, 743. 32         | 69, 834. 70                      | 1, 699. 00 | 8, 146. 54             |
| Aggregate.....                           | 176, 911. 02        | 16, 825. 43 | 15, 283. 02           | 230, 467. 14         | 127, 167. 35                     | 6, 611. 27 | 11, 332. 23            |

## SUMMARY.

| Items.                                        | Amount.      | Items.                                   | Amount.      |
|-----------------------------------------------|--------------|------------------------------------------|--------------|
| Acids.....                                    | \$7, 149. 28 | Machinery and appliances.....            | \$2, 617. 49 |
| Belting.....                                  | 315. 07      | Metal work and castings.....             | 1, 697. 61   |
| Charcoal.....                                 | 1, 873. 42   | Oil.....                                 | 1, 047. 12   |
| Chemicals.....                                | 832. 58      | Salt.....                                | 117. 56      |
| Coal.....                                     | 16, 332. 20  | Stationery, printing and binding..       | 773. 42      |
| Copper.....                                   | 13, 585. 00  | Sundries.....                            | 6, 230. 61   |
| Crucibles, covers, stirrers, and dippers..... | 3, 712. 72   | Telegraphing.....                        | 28. 87       |
| Dry goods.....                                | 1, 198. 97   | Washing.....                             | 42. 67       |
| Fluxes.....                                   | 3, 560. 91   | Wood.....                                | 5, 432. 62   |
| Freight and drayage.....                      | 252. 12      | Zinc.....                                | 935. 57      |
| Gas.....                                      | 4, 098. 78   | Steam-power plant.....                   | 11, 464. 27  |
| Gloves and gauntlets.....                     | 5, 930. 40   | Manufacture of 5-cent nickel blanks..... | 19, 498. 50  |
| Hardware.....                                 | 957. 01      | Total.....                               | 117, 332. 84 |
| Ice.....                                      | 613. 45      | Salaries.....                            | 40, 665. 69  |
| Iron and steel.....                           | 205. 91      | Wages of workmen.....                    | 426, 598. 93 |
| Labor and repairs.....                        | 3, 417. 82   | Aggregate.....                           | 584, 597. 46 |
| Loss on sale of sweeps.....                   | 1, 301. 15   |                                          |              |
| Lumber.....                                   | 2, 109. 74   |                                          |              |

## MINT AT SAN FRANCISCO.

The gold deposits at the mint at San Francisco during the fiscal year 1887 numbered 8,365, and contained 1,217,356 standard ounces of gold and 59,678 standard ounces of silver. The silver deposits for fine bars numbered 522 and contained 621,449 standard ounces of silver and 11,537 standard ounces of gold. The deliveries of silver on purchases numbered 472 and contained 520,419 standard ounces of silver and 9,258 standard ounces of gold. The total deposits were:



| Metal.       | Standard ounces. |
|--------------|------------------|
| Gold .....   | 1, 238, 229      |
| Silver ..... | 1, 726, 195      |
| Total .....  | 2, 964, 424      |

The total number of assays made during the year was 12,460.

During the year four Reichhelm gas cupel furnaces were placed in the assay department, three of which are in constant use. The amount of gas consumed is about 1,000 feet a day. The work is neatly and economically conducted with satisfactory results.

The melter and refiner operated on 2,569,593 standard ounces of gold and 2,738,918 of silver. He made 958 melts of gold ingots and 1,086 melts of silver ingots. Two of the gold melts only were condemned during the year, and none of the silver melts. He also manufactured 458 fine silver bars, and one unparted bar. He returned in settlement a surplus of 1,335.101 standard ounces of gold, and had a wastage in silver of 111.61 standard ounces.

The number of ounces of gold and silver operated upon by the refinery of this mint during the year was 1,506,217.

The coiner operated upon 2,618,431 standard ounces of gold during the year, and struck \$7,560,000 in eagles and \$14,800,000 in half eagles, with a percentage of 47.5 of good coin produced from ingots operated upon. There was an excess in his gold operations of 19.54 standard ounces. The coiner operated upon 1,358,630 standard ounces of silver, and delivered to the superintendent \$766,000 in silver dollars and \$89,812.60 in dimes, having obtained a percentage of 53.9 of good coin from metal handled. He had a wastage of 140.80 standard ounces of silver. The business of the melting department of the mint at San Francisco for a series of years is exhibited in the following table:

| Fiscal year.              | Gold ingot melts. |                   | Silver ingot melts. |                   |
|---------------------------|-------------------|-------------------|---------------------|-------------------|
|                           | Number made.      | Number condemned. | Number made.        | Number condemned. |
| 1874.....                 | 813               | 5                 | 2, 648              | 10                |
| 1875.....                 | 925               | 13                | 4, 378              | 15                |
| 1876.....                 | 942               | 6                 | 9, 454              | 11                |
| 1877.....                 | 1, 141            | 3                 | 13, 210             | 8                 |
| 1878.....                 | 1, 393            | 19                | 13, 610             | 14                |
| 1879.....                 | 981               | 4                 | 12, 789             | 14                |
| 1880.....                 | 931               | 3                 | 8, 104              | 14                |
| 1881.....                 | 1, 033            | 8                 | 12, 617             | 38                |
| 1882.....                 | 958               | 8                 | 10, 719             | 20                |
| 1883.....                 | 901               | 5                 | 7, 509              | 12                |
| 1884.....                 | 767               | 4                 | 5, 539              | 1                 |
| 1885.....                 | 677               | 1                 | 2, 619              | 0                 |
| 1886.....                 | 935               | 0                 | .....               | .....             |
| 1887.....                 | 958               | 2                 | 1, 086              | 0                 |
| Total.....                | 13, 355           |                   | 104, 282            | 157               |
| Condemned, per cent ..... |                   | .61%              |                     | .14%              |



The operations of the coiner's department for a series of years will appear from the following table :

## GOLD COINAGE.

| Fiscal years.    | Amount.      | Per cent. | Legal allow-<br>ance. | Actual<br>waste.  | Gain.             | Per cent.<br>of allow-<br>ance. |
|------------------|--------------|-----------|-----------------------|-------------------|-------------------|---------------------------------|
|                  |              |           | <i>Standard ozs.</i>  | <i>Stand.ozs.</i> | <i>Stand.ozs.</i> |                                 |
| 1882-'83 .....   | \$26,760,000 | 54.7      | 1,325.685             | 134.715           | .....             | 10.1                            |
| 1883-'84 .....   | 23,543,500   | 54.3      | 1,164.590             | 120.300           | .....             | 10.3                            |
| 1884-'85 .....   | 20,857,500   | 54.7      | 1,041.746             | 70.337            | .....             | 6.75                            |
| 1885-'86 .....   | 27,080,000   | 52        | 1,424.406             | 47.018            | .....             | 3.3                             |
| 1886-'87 .....   | 22,360,000   | 47.5      | 1,309.205             | .....             | 19.540            | .....                           |
| Total and mean.. | 120,601,000  | .....     | 6,265.632             | 372.370           | 19.540            | 7.5                             |

## SILVER COINAGE.

|                  |               |       |            |          |       |       |
|------------------|---------------|-------|------------|----------|-------|-------|
| 1882-'83 .....   | 7,350,000.00  | 51.5  | 12,628.130 | 638.76   | ..... | 5.00  |
| 1883-'84 .....   | 5,850,000.00  | 52.5  | 9,779.060  | 618.13   | ..... | 6.30  |
| 1884-'85 .....   | 2,908,799.70  | 53.3  | 4,703.610  | 192.00   | ..... | 4.08  |
| 1885-'86 .....   | 49,066.20     | 52.8  | 50.154     | .58      | ..... | 1.15  |
| 1886-'87 .....   | 855,812.60    | 53.9  | 1,355.090  | 140.80   | ..... | 10.39 |
| Total and mean.. | 17,013,678.50 | ..... | 28,516.044 | 1,590.27 | ..... | 5.38  |

## Actual loss for five years last past :

|                                                            |              |
|------------------------------------------------------------|--------------|
| Gold .....                                                 | \$6,925.70   |
| Silver .....                                               | 1,432.98     |
| Deduct for gain :                                          | 8,358.68     |
| Gold .....                                                 | 363.53       |
| Net loss .....                                             | 7,995.15     |
| Deduct for metal recovered from old carpets :              |              |
| Gold .....                                                 | \$1,705.60   |
| Silver .....                                               | 13.80        |
|                                                            | 1,719.40     |
| Actual loss for the five years last past, coin value ..... | 6,275.75     |
| Legal allowance on gold operated on .....                  | \$111,901.85 |
| Legal allowance on silver operated on .....                | 26,077.58    |
| Total legal allowance for five years past .....            | 137,979.43   |

The value of foreign coins deposited at the mint at San Francisco during the past fiscal year is exhibited in the following table :

## STATEMENT OF APPROXIMATE VALUE OF FOREIGN GOLD COINS DEPOSITED AND MELTED AT MINT AT SAN FRANCISCO, DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| Country.                                              | Value.         |
|-------------------------------------------------------|----------------|
| England (sovereigns) .....                            | \$1,105,658.59 |
| Do .....                                              | 8,813.77       |
| Japan .....                                           | 133,112.45     |
| Mexico .....                                          | 78,083.41      |
| Mixed foreign coins .....                             | 43,505.85      |
| Central America .....                                 | 301.15         |
| Spain .....                                           | 1,379.68       |
| South America .....                                   | 109.69         |
| Mixed foreign and mutilated United States coins ..... | 1,121.55       |
| Total .....                                           | 1,377,086.14   |



Frequently foreign coin represents only a part of a deposit, therefore the value of a deposit is not necessarily the actual value of the coin. A record is kept of the denominations, but not of the values.

The expenditure of the mint at San Francisco during the year for the different classes of supplies and in the different departments is exhibited in the following table :

| Items.                                            | General department. |             | Assayer's department. | Coiner's department. | Melter-and-refiner's department. |               |
|---------------------------------------------------|---------------------|-------------|-----------------------|----------------------|----------------------------------|---------------|
|                                                   | Proper.             | Mechanical. |                       |                      | Proper.                          | Refinery.     |
| Acids .....                                       |                     |             | \$1, 134. 00          | \$54. 90             |                                  | \$16, 778. 40 |
| Assayer's materials.....                          |                     |             | 220. 33               |                      |                                  |               |
| Belting .....                                     | \$86. 27            | \$4. 50     |                       | 22. 80               |                                  |               |
| Charcoal.....                                     |                     |             | 548. 20               |                      | \$805. 43                        | 81. 72        |
| Chemicals .....                                   | 558. 65             | 2. 50       | 160. 36               | 473. 82              | 1, 137. 66                       | 211. 34       |
| Coal .....                                        | 7, 307. 61          |             |                       |                      |                                  | 487. 98       |
| Coke .....                                        |                     |             |                       |                      | 1, 200. 20                       |               |
| Copper .....                                      | 1. 28               |             | 20                    |                      | 3, 099. 59                       | 1, 937. 50    |
| Crucibles, covers, stirrers, and<br>dippers ..... |                     |             | 38. 50                |                      | 1, 798. 39                       |               |
| Dry goods .....                                   | 506. 29             |             | 9. 40                 | 66. 17               | 181. 52                          | 157. 29       |
| Freight and drayage.....                          | 372. 22             |             |                       |                      |                                  |               |
| Gas .....                                         | 1, 439. 60          |             |                       |                      |                                  |               |
| Gloves and gauntlets .....                        | 77. 00              |             | 23. 87                | 214. 00              | 75. 75                           | 347. 62       |
| Hardware.....                                     | 195. 48             | 135. 26     | 25. 65                | 4. 85                | 27. 75                           | 98. 61        |
| Ice .....                                         | 624. 69             |             |                       |                      |                                  |               |
| Iron and steel.....                               |                     | 83. 84      | 2. 25                 | 10. 28               | 21. 98                           | 96. 74        |
| Labor and repairs.....                            | 3, 181. 95          | 505. 49     | 528. 99               | 450. 34              | 172. 30                          | 6, 006. 33    |
| Lumber.....                                       | 25. 00              | 882. 72     | 6. 50                 |                      |                                  | 198. 17       |
| Machinery and appliances...                       | 32. 73              | 32. 00      | 141. 08               | 11. 90               | 6. 65                            | 75. 00        |
| Metal work and castings....                       | 78. 79              | 7. 50       | 48. 21                | 57. 07               | 149. 27                          | 258. 51       |
| Oils .....                                        | 244. 58             |             |                       | 25. 60               | 73. 29                           | 9. 00         |
| Salt .....                                        |                     |             | 3. 00                 |                      |                                  | 115. 39       |
| Sewing .....                                      | 370. 55             |             |                       | 5. 60                | 1, 789. 84                       |               |
| Stationery, printing, and<br>binding.....         | 732. 29             |             | 4. 25                 | 4. 00                |                                  |               |
| Sundries.....                                     | 388. 29             |             |                       |                      | 338. 75                          | 54. 00        |
| Telegraphing .....                                | 261. 46             |             |                       |                      |                                  |               |
| Washing.....                                      | 596. 91             |             |                       |                      |                                  |               |
| Water .....                                       | 283. 33             |             |                       |                      |                                  |               |
| Wood.....                                         | 627. 30             |             |                       | 1, 609. 74           |                                  | 321. 30       |
| Zinc .....                                        |                     |             |                       |                      |                                  | 2, 540. 70    |
| Total .....                                       | 17, 992. 27         | 1, 653. 81  | 2, 894. 79            | 3, 011. 07           | 10, 878. 37                      | 29, 775. 60   |
| Salaries.....                                     | 25, 124. 66         |             | 6, 600. 00            | 5, 000. 00           | 5, 131. 90                       |               |
| Wages of workmen.....                             | 62, 105. 50         |             | 20, 306. 50           | 65, 118. 64          | 21, 627. 00                      | 29, 127. 00   |
| Aggregate.....                                    | 105, 222. 43        | 1, 653. 81  | 29, 801. 29           | 73, 129. 71          | 37, 637. 27                      | 58, 902. 60   |



## SUMMARY.

| Items.                                            | Amount.     | Items.                              | Amount.    |
|---------------------------------------------------|-------------|-------------------------------------|------------|
| Acids.....                                        | \$17,967.30 | Lumber.....                         | \$1,112.39 |
| Assayer's materials.....                          | 220.33      | Machinery and appliances.....       | 299.36     |
| Belting .....                                     | 113.57      | Metal work and castings.....        | 599.35     |
| Charcoal.....                                     | 1,435.35    | Oils.....                           | 352.47     |
| Chemicals .....                                   | 2,544.23    | Salt.....                           | 118.39     |
| Coal .....                                        | 7,795.59    | Sewing .....                        | 2,165.99   |
| Coke.....                                         | 1,200.20    | Stationery, printing, and binding.. | 740.54     |
| Copper.....                                       | 5,038.57    | Sundries.....                       | 781.04     |
| Crucibles, covers, stirrers, and<br>dippers ..... | 1,836.89    | Telegraphing.....                   | 261.46     |
| Dry goods.....                                    | 920.67      | Washing .....                       | 596.91     |
| Freight and drayage.....                          | 372.22      | Water .....                         | 283.33     |
| Gas .....                                         | 1,439.60    | Wood .....                          | 2,558.34   |
| Gloves and gauntlets .....                        | 738.24      | Zinc .....                          | 2,540.70   |
| Hardware.....                                     | 487.60      | Total .....                         | 66,205.91  |
| Ice.....                                          | 624.69      | Salaries.....                       | 41,856.56  |
| Iron and steel.....                               | 215.09      | Wages of workmen .....              | 198,284.64 |
| Labor and repairs.....                            | 10,845.40   | Aggregate.....                      | 306,347.11 |

## MINT AT NEW ORLEANS.

The operations of the mint at New Orleans during the last fiscal year have been limited to the manufacture of silver dollars. The monthly allotments of coinage at this mint were increased to 1,000,000 silver dollars in November, 1886. A monthly coinage of this number of pieces was maintained throughout the fiscal year except in the short month of February last. The machinery and furnaces of the mint have been thoroughly overhauled, and, from the appropriation of \$15,000 by Congress, the mint building has been thoroughly repaired, under the auspices of the Supervising Architect.

The value of the gold and silver deposited at this institution during the year was \$11,807,853, of which \$11,701,304 was silver, chiefly fine silver bars purchased for coinage into silver dollars.

The operations of the assayer's department consisted of 25,472 assays, of which 918 were gold, 22,418 silver, and 2,136 silver ingot assays. This department has been newly furnished with improved apparatus.

The melter and refiner operated during the year upon 30,784 standard ounces of gold bullion, which he converted into ingots, and delivered in settlement an excess of 7.735 ounces of standard gold. The same officer operated upon 18,901,167 standard ounces of silver with a wastage of 13,709.49 ounces, over 48 per cent. of his legal allowance. The silver wastage of the melter and refiner was larger than has been incurred for many years at any of the mints. This wastage has been in part attributed by the assayer of this Bureau, who, as its representative, superintended the annual settlement at New Orleans, to the closeness of weighing deposits by the superintendent's weigh-clerk, and to the fact that the deductions, allowed the melter and refiner for mechanical impurities and for unavoidable loss in removing base metals, have been practically insignificant.

In another part of this report will be found a statement showing the number of ingot melts condemned at the several institutions for a series of years.



The coiner operated upon 17,613,577 standard ounces of silver ingots during the year, the coinage executed consisting of 11,210,000 silver dollars, against 9,300,000 in the preceding year. This is the largest coinage ever executed in this mint. The percentage of good coin was 56, with a wastage of 1,375.97 standard ounces.

The expenditure of the mint at New Orleans during the year for the different classes of supplies and in the different departments is exhibited in the following table:

| Items.                                        | General department. |             | Assayer's department. | Coiner's department. | Melter-and-refiner's department. |           |
|-----------------------------------------------|---------------------|-------------|-----------------------|----------------------|----------------------------------|-----------|
|                                               | Proper.             | Mechanical. |                       |                      | Proper.                          | Refinery. |
| Acids.....                                    |                     |             | \$97. 22              | \$3. 22              | \$299. 38                        |           |
| Assayer's materials.....                      |                     |             | 528. 58               |                      |                                  |           |
| Belting.....                                  |                     | \$39. 81    |                       | 17. 08               |                                  |           |
| Charcoal.....                                 |                     |             |                       |                      | 613. 20                          |           |
| Chemicals.....                                |                     |             |                       | 104. 37              | 85. 57                           |           |
| Coal.....                                     | \$2, 519. 40        |             |                       |                      |                                  |           |
| Coke.....                                     |                     |             |                       |                      | 1, 533. 35                       |           |
| Copper.....                                   |                     |             |                       |                      | 8, 435. 00                       |           |
| Crucibles, covers, stirrers, and dippers..... |                     |             |                       |                      | 2, 118. 44                       |           |
| Dry goods.....                                | 63. 76              |             | 10. 82                | 727. 80              | 247. 50                          |           |
| Freight and drayage.....                      | 120. 06             |             |                       |                      | 1. 91                            |           |
| Gas.....                                      | 1, 984. 83          |             |                       |                      |                                  |           |
| Gloves and gauntlets.....                     |                     |             |                       | 630. 00              |                                  |           |
| Hardware.....                                 | 293. 93             |             |                       |                      |                                  |           |
| Ice.....                                      | 296. 50             |             | 37. 87                | 296. 50              | 191. 62                          |           |
| Iron and steel.....                           | 41. 01              | 120. 96     |                       | 64. 95               | 1. 50                            |           |
| Labor and repairs.....                        | 507. 20             | 1, 829. 02  | 84. 50                | 544. 05              | 1, 409. 99                       |           |
| Loss on sale of sweeps.....                   |                     |             |                       |                      |                                  | \$22. 64  |
| Lumber.....                                   | 146. 67             |             |                       |                      |                                  |           |
| Machinery and appliances.....                 |                     |             |                       | 1, 288. 75           |                                  |           |
| Metal work and castings.....                  |                     | 214. 32     |                       | 182. 63              |                                  |           |
| Oils.....                                     |                     | 246. 55     |                       | 430. 93              | 71. 18                           |           |
| Salt.....                                     |                     |             |                       |                      | 16. 00                           |           |
| Sewing.....                                   | 6. 40               |             | 3. 00                 | 81. 05               | 135. 00                          |           |
| Stationery, printing, and binding.....        | 282. 48             |             | 11. 25                |                      |                                  |           |
| Sundries.....                                 | 1, 749. 98          | 25. 90      | 28. 15                | 1, 647. 89           | 282. 77                          |           |
| Telegraphing.....                             | 133. 47             |             |                       |                      |                                  |           |
| Washing.....                                  | 138. 90             |             |                       | 29. 25               |                                  |           |
| Water.....                                    |                     | 500. 00     |                       |                      |                                  |           |
| Wood.....                                     |                     | 44. 90      |                       | 3, 268. 36           | 14. 00                           | 25. 50    |
| Total.....                                    | 8, 284. 59          | 3, 021. 46  | 801. 39               | 9, 316. 83           | 15, 456. 41                      | 48. 14    |
| Salaries.....                                 | 17, 150. 00         |             | 5, 891. 29            | 4, 400. 00           | 4, 400. 00                       |           |
| Wages of workmen.....                         | 36, 403. 37         | 926. 74     | 2, 880. 94            | 57, 955. 19          | 20, 007. 56                      |           |
| Aggregate.....                                | 61, 837. 96         | 3, 948. 20  | 9, 573. 62            | 71, 672. 02          | 39, 863. 97                      | 48. 14    |



## SUMMARY.

| Items.                                           | Amount.    | Items.                                 | Amount.      |
|--------------------------------------------------|------------|----------------------------------------|--------------|
| Acids.....                                       | \$399. 82  | Loss on sale of sweeps.....            | \$22. 64     |
| Assayer's materials.....                         | 528. 58    | Lumber.....                            | 146. 67      |
| Belting.....                                     | 56. 89     | Machinery and appliances.....          | 1, 288. 75   |
| Charcoal.....                                    | 613. 20    | Metal work and castings.....           | 396. 95      |
| Chemicals.....                                   | 189. 94    | Oils.....                              | 748. 66      |
| Coal.....                                        | 2, 519. 40 | Salt.....                              | 16. 00       |
| Coke.....                                        | 1, 533. 35 | Sewing.....                            | 225. 45      |
| Copper.....                                      | 8, 435. 00 | Stationery, printing, and binding..... | 293. 73      |
| Crucibles, covers, stirrers, and<br>dippers..... | 2, 118. 44 | Sundries.....                          | 3, 734. 69   |
| Dry goods.....                                   | 1, 049. 88 | Telegraphing.....                      | 133. 47      |
| Freight and drayage.....                         | 121. 97    | Washing.....                           | 168. 15      |
| Gas.....                                         | 1, 984. 83 | Water.....                             | 500. 00      |
| Gloves and gauntlets.....                        | 630. 00    | Wood.....                              | 3, 352. 76   |
| Hardware.....                                    | 293. 93    | Total.....                             | 36, 928. 82  |
| Ice.....                                         | 822. 49    | Salaries.....                          | 31, 841. 29  |
| Iron and steel.....                              | 228. 42    | Wages of workmen.....                  | 118, 173. 80 |
| Labor and repairs.....                           | 4, 374. 76 | Aggregate.....                         | 186, 943. 91 |

## ASSAY OFFICE AT NEW YORK.

The deposits of gold and silver bullion at the assay office at New York during the year amounted to \$61,839,162.05, against \$22,559,482.11 in the preceding year, an increase of \$39,279,679.94.

The increase in gold was owing largely to deposits of bullion and coin from foreign sources, and in silver to the transfer from the sub-treasury of trade-dollars. The deposits of bullion of domestic production did not differ materially in amount from those of the preceding year, but of the deposits of silver bullion the proportion of refined was larger.

The melter and refiner operated upon 2,904,738 ounces of gold bullion during the year, and delivered in settlement an excess of 914.061 ounces. He operated upon 4,828,925 ounces of silver bullion during the year, and delivered to the superintendent in settlement an excess of 1,311.18. He also melted and cast into bars trade-dollars to the amount of 2,787,165 gross ounces. This large volume of business was at an expense of about one-half cent an ounce, or about one-tenth of 1 per cent. of the value of the bullion. 3,822,148 ounces were parted and refined by acid, containing 764,676 ounces of gold and 3,005,812 of silver. 27,253 gold, 22,547 silver, and 2,562 trade-dollar bars were manufactured, a total of 52,462 bars during the year. Changes in the apparatus of the acid refinery have been completed and the entire apparatus is in good order.

The business of this institution has, as usual, been conducted with great economy and skill.

During the first half of the year an artesian well was bored in the court of the assay office to a depth of 465 feet from the level of the basement floor. Iron pipes connect the surface with the solid rock 42 feet beneath. The well has been used since April 1, and yields water at the rate of 50 gallons a minute. Its cost was \$3,057.04. The supply of water from the city works had often been found insufficient. No further apprehension is now felt. There will be a saving in the cost of water of about \$600 a year.



During the latter part of the year the New York Steam Company introduced a meter, three traps, and a drum, at a cost of \$575. The use of steam so supplied has proved satisfactory for all purposes, and has dispensed with much labor and with occupation of space incidental to a steam-plant on the premises. It is believed that a saving will be effected by its introduction. An electric-light plant was also introduced during the year at a cost of \$750, and at a saving for illumination of about \$1,000 a year.

The values of foreign gold coins melted at the assay office at New York during the past fiscal year are exhibited in the following table:

| Countries of coinage. | Denominations of coin.       | Total of each denomination of coin. | Total by countries of coinage. |
|-----------------------|------------------------------|-------------------------------------|--------------------------------|
| Costa Rica.....       | Mixed.....                   | \$257. 56                           | \$257. 56                      |
| France.....           | 20 francs.....               | 1, 219, 351. 02                     | 1, 219, 351. 02                |
| Germany.....          | 20 marks.....                | 179, 121. 67                        | 179, 121. 67                   |
| Great Britain.....    | Sovereigns.....              | 1, 018, 036. 21                     | 1, 018, 036. 21                |
| Japan.....            | Yens.....                    | 18, 608. 37                         | 18, 608. 37                    |
| Mexico.....           | 20 pesos.....                | 388, 668. 88                        | .....                          |
| Do.....               | 10 pesos.....                | 1, 341. 64                          | .....                          |
| Do.....               | Doubloons.....               | 1, 178. 60                          | 391, 189. 12                   |
| Russia.....           | 5 roubles.....               | 155, 237. 39                        | .....                          |
| Do.....               | Roubles.....                 | 2, 596. 80                          | .....                          |
| Do.....               | $\frac{1}{2}$ imperials..... | 577, 223. 34                        | 735, 057. 53                   |
| Peru.....             | 20 soles.....                | 999. 82                             | 999. 82                        |
| Spain.....            | Doubloons.....               | 3, 101, 388. 08                     | .....                          |
| Do.....               | Isabellines.....             | 98, 151. 58                         | .....                          |
| Do.....               | 25 pesetas.....              | 957, 276. 17                        | .....                          |
| Do.....               | Mixed.....                   | 179, 863. 62                        | 4, 336, 679. 45                |
| U. S. Colombia.....   | Cinco pesos.....             | 709. 76                             | 709. 76                        |
| Total.....            | .....                        | 7, 900, 010. 51                     | 7, 900, 010. 51                |

The expenditure of the assay office at New York during the year for the different classes of supplies and in the different departments is exhibited in the following table:

| Items.                                        | General department. |             | Assayer's department. | Melter and refiner's department. |               | Total.        |
|-----------------------------------------------|---------------------|-------------|-----------------------|----------------------------------|---------------|---------------|
|                                               | Proper.             | Mechanical. |                       | Proper.                          | Refinery.     |               |
| Acids.....                                    | .....               | .....       | \$282. 42             | .....                            | \$14, 685. 05 | \$14, 967. 47 |
| Assayer's materials.....                      | .....               | .....       | 770. 82               | .....                            | .....         | 770. 82       |
| Belting.....                                  | .....               | .....       | 19. 31                | .....                            | 15. 64        | 34. 95        |
| Charcoal.....                                 | .....               | .....       | .....                 | .....                            | 1, 236. 17    | 1, 236. 17    |
| Chemicals.....                                | .....               | .....       | 22. 64                | .....                            | .....         | 22. 64        |
| Coal.....                                     | \$15. 50            | .....       | 96. 12                | .....                            | 4, 710. 30    | 4, 821. 92    |
| Copper.....                                   | .....               | .....       | .....                 | .....                            | 6, 587. 30    | 6, 587. 30    |
| Crucibles, covers, stirrers, and dippers..... | .....               | .....       | 12. 40                | .....                            | 3, 456. 90    | 3, 469. 30    |
| Dry goods.....                                | 10. 80              | .....       | 11. 75                | .....                            | 221. 95       | 244. 50       |



| Items.                                  | General department. |             | Assayer's department. | Melter's and refiner's department. |              | Total.       |
|-----------------------------------------|---------------------|-------------|-----------------------|------------------------------------|--------------|--------------|
|                                         | Proper.             | Mechanical. |                       | Proper.                            | Refinery.    |              |
| Fluxes.....                             |                     |             |                       |                                    | \$1, 298. 76 | \$1, 298. 76 |
| Freight and drayage.....                | \$11. 37            |             |                       |                                    | 647. 25      | 658. 62      |
| Gas .....                               | 458. 24             |             | \$526. 00             |                                    | 716. 19      | 1, 700. 43   |
| Gloves and gauntlets .....              |                     |             |                       |                                    | 283. 59      | 283. 59      |
| Hardware .....                          | 11. 50              |             | 44. 12                |                                    | 339. 38      | 395. 00      |
| Ice .....                               | 57. 26              |             |                       |                                    | 48. 23       | 105. 49      |
| Labor and repairs.....                  | 1, 281. 08          |             | 65. 88                |                                    | 451. 33      | 1, 798. 29   |
| Lumber.....                             |                     |             |                       |                                    | 731. 64      | 731. 64      |
| Machinery and appliances....            | 31. 70              |             | 148. 00               |                                    | 124. 38      | 304. 08      |
| Metal work and castings ....            | 45. 38              |             | 37. 30                |                                    | 2, 004. 52   | 2, 087. 20   |
| Oil.....                                |                     |             |                       |                                    | 36. 00       | 36. 00       |
| Salt.....                               |                     |             | 3. 00                 |                                    |              | 3. 00        |
| Sewing .....                            |                     |             |                       |                                    | 151. 70      | 151. 70      |
| Stationery, printing, and binding.....  | 130. 88             |             |                       | *                                  |              | 130. 88      |
| Sundries.....                           | 592. 37             |             | 171. 57               |                                    | 1, 154. 96   | 1, 918. 90   |
| Telegraphing .....                      | 15. 98              |             |                       |                                    |              | 15. 98       |
| Barrels and cooperage .....             |                     |             |                       |                                    | 865. 50      | 865. 50      |
| Water .....                             | 26. 00              |             |                       |                                    | 410. 10      | 436. 10      |
| Wood.....                               |                     |             |                       |                                    | 264. 00      | 264. 00      |
| Adjustment of weights.....              | 148. 00             |             | 10. 50                |                                    |              | 158. 50      |
| Advertisement for annual supplies ..... | 150. 50             |             |                       |                                    |              | 150. 50      |
| Artesian well, pumps, etc ...           | 3, 130. 04          |             |                       |                                    |              | 3, 130. 04   |
| Electric lighting.....                  | 1, 182. 84          |             |                       |                                    |              | 1, 182. 84   |
| Lead, sheet and pipe .....              |                     |             |                       |                                    | 6, 434. 01   | 6, 434. 01   |
| Rolling and cutting silver disks .....  |                     |             | 59. 85                |                                    |              | 59. 85       |
| Total .....                             | 7, 299. 44          |             | 2, 281. 68            |                                    | 46, 874. 85  | 56, 455. 97  |
| Salaries.....                           | 22, 502. 45         |             | 11, 200. 00           | \$5, 500. 00                       |              | 39, 202. 45  |
| Wages of workmen .....                  | 11, 154. 00         |             | 12, 207. 00           |                                    | 49, 717. 17  | 73, 078. 17  |
| Aggregate .....                         | 40, 955. 89         |             | 25, 688. 68           | 5, 500. 00                         | 96, 592. 02  | 168, 736. 59 |

## MINT AT CARSON.

Under the usual provision for the mint at Carson in the legislative appropriation act for the year, that mint was opened for deposits as an assay office with an acid refinery, in October, 1886. Joseph R. Ryan was appointed assayer, and David K. Tuttle melter and refiner, October 5, 1886.

The business from that date to the close of the fiscal year was practically insignificant. Deposits of gold were received for payment of value in coin, or by draft on San Francisco.

Silver bullion was purchased at a cost of \$38,629.12, in order to provide a stock of fine silver bars for prompt return of bars for silver deposits. Other deposits of silver were limited to their return in unparted or fine bars.

The melter and refiner operated during the year on 5,436 standard ounces of gold and 55,903 standard ounces of silver, and delivered a surplus in settlement of 22.492 ounces of gold and 421.71 ounces of silver.



The business of the mint for the fiscal year is exhibited in the following table :

|                                                 | Value.              |
|-------------------------------------------------|---------------------|
| <b>Gold :</b>                                   |                     |
| Deposited .....                                 | \$45, 512. 59       |
| Contained in silver deposits .....              | 21, 346. 51         |
| Contained in silver purchases .....             | 40, 812. 12         |
| <b>Total .....</b>                              | <b>107, 671. 22</b> |
| <b>Silver :</b>                                 |                     |
| Purchased (cost value) .....                    | 38, 629. 12         |
| Deposited (cost value) .....                    | 18, 823. 47         |
| Contained in gold deposits (cost value) .....   | 983. 94             |
| <b>Total (cost) .....</b>                       | <b>58, 436. 53</b>  |
| <b>Total gold and silver (cost value) .....</b> | <b>166, 107. 75</b> |
| <b>Mode of payment :</b>                        |                     |
| Payment in coin .....                           | 143, 012. 76        |
| fine silver bars .....                          | 12, 068. 74         |
| fine gold bars .....                            | 170. 79             |
| unparted bars .....                             | 9, 567. 28          |
| <b>Total .....</b>                              | <b>164, 819. 57</b> |
| Deducted in charges (value) .....               | 1, 288. 18          |
| <b>Total .....</b>                              | <b>166, 107. 75</b> |

The expenditure of the mint at Carson during the year for the different classes of supplies and in the different departments is exhibited in the following table :

| Items.                                         | General department. | Assayer's department. | Melter-and-refiner's department. |                   | Total.             |
|------------------------------------------------|---------------------|-----------------------|----------------------------------|-------------------|--------------------|
|                                                |                     |                       | Proper.                          | Refinery.         |                    |
| Acids .....                                    |                     |                       |                                  | \$436. 36         | \$436. 36          |
| Assayer's materials .....                      |                     |                       |                                  | 63. 18            | 63. 18             |
| Charcoal .....                                 | \$461. 34           |                       |                                  |                   | 461. 34            |
| Chemicals .....                                |                     | \$82. 79              |                                  |                   | 82. 79             |
| Crucibles, covers, stirrers, and dippers ..... |                     |                       | \$231. 57                        |                   | 231. 57            |
| Dry goods .....                                |                     |                       |                                  | 8. 15             | 8. 15              |
| Freight and drayage .....                      | 28. 95              |                       |                                  | 66. 89            | 95. 84             |
| Gas .....                                      | 370. 20             |                       |                                  |                   | 370. 20            |
| Hardware .....                                 | 72. 21              |                       |                                  | 28. 01            | 100. 22            |
| Iron and steel .....                           |                     |                       |                                  | 5. 25             | 5. 25              |
| Labor and repairs .....                        | 36. 50              |                       |                                  |                   | 36. 50             |
| Lumber .....                                   |                     |                       |                                  | 8. 78             | 8. 78              |
| Metal work and castings .....                  |                     |                       |                                  | 1. 62             | 1. 62              |
| Oils .....                                     | 20. 25              |                       |                                  |                   | 20. 25             |
| Sundries .....                                 | 392. 41             |                       |                                  | 8. 75             | 401. 16            |
| Telegraphing .....                             | 43. 57              |                       |                                  |                   | 43. 57             |
| Washing .....                                  | 41. 75              |                       |                                  |                   | 41. 75             |
| Water .....                                    | 456. 25             |                       |                                  |                   | 456. 25            |
| Wood .....                                     | 116. 35             |                       |                                  |                   | 116. 35            |
| <b>Total .....</b>                             | <b>2, 039. 78</b>   | <b>82. 79</b>         | <b>231. 57</b>                   | <b>626. 99</b>    | <b>2, 981. 13</b>  |
| Salaries .....                                 | 7, 481. 70          | 2, 549. 20            | 1, 752. 72                       |                   | 11, 783. 62        |
| Wages of workmen .....                         | 12, 127. 00         | 1, 942. 00            | 3, 830. 00                       | 3, 056. 00        | 20, 955. 00        |
| <b>Aggregate .....</b>                         | <b>21, 648. 48</b>  | <b>4, 573. 99</b>     | <b>5, 814. 29</b>                | <b>3, 682. 99</b> | <b>35, 719. 75</b> |

Percentage of net expenses to deposits, 18.



I have, under a separate heading, taken occasion to recommend for the consideration of this Department the expediency of laying before Congress numerous reasons for abolishing the mint at Carson.

#### MINOR ASSAY OFFICES.

##### DEPOSITS, EARNINGS, AND EXPENDITURES OF MINOR ASSAY OFFICES, 1887.

| Institutions.    | Deposits.         | Earnings.    | Expenditures. |
|------------------|-------------------|--------------|---------------|
| Denver .....     | \$1, 593, 291. 66 | \$4, 741. 71 | \$28, 990. 81 |
| Helena .....     | 1, 449, 669. 15   | 3, 687. 89   | 25, 517. 95   |
| Boisé City ..... | 448, 499. 62      | 1, 359. 94   | 7, 916. 62    |
| Charlotte .....  | 224, 226. 35      | 1, 931. 23   | 4, 315. 85    |
| Saint Louis..... | 112, 948. 94      | 696. 28      | 5, 339. 30    |
| Total .....      | 3, 828, 635. 72   | 12, 417. 05  | 72, 080. 53   |

#### MINT AT DENVER.

The business of the mint of Denver as an assay office, as well as of the other assay offices of the United States, largely increased during the past year.

The mint building has been for many years in a state of dilapidation. The furnaces and appliances for melting and assaying were crude and practically worn out from use. During the past year, under a special appropriation by Congress of \$2,000, the foundations of the building have been replaced in part with new stone laid in cement and the brick walls repaired. The wooden sidewalk has been replaced with flagging. Iron gratings have been added to all the windows of the building and iron gates at the main entrance. Gas-melting and refining furnaces have been adopted. An Otto gas-engine was also introduced.

The deposits, earnings, and expenditures are exhibited in the following table:

| Items.         | Amount.           |
|----------------|-------------------|
| Deposits ..... | \$1, 593, 291. 66 |
| Earnings ..... | 4, 741. 71        |
| Expenses.....  | 28, 990. 81       |

Percentage of net expenses to deposits, 1 $\frac{1}{2}$ .



The expenditure of the mint at Denver during the year for the different classes of supplies is exhibited in the following table:

| Items.                                         | General department. |              | Assayer's department. | Melter's department. | Total.      |
|------------------------------------------------|---------------------|--------------|-----------------------|----------------------|-------------|
|                                                | Proper.             | Mechanical.  |                       |                      |             |
| Assayer's materials.....                       |                     |              | \$18. 05              |                      | \$18. 05    |
| Charcoal.....                                  |                     |              | 223. 98               | \$635. 61            | 859. 59     |
| Chemicals.....                                 |                     |              | 72. 35                | 32. 05               | 104. 40     |
| Coal.....                                      | \$108. 59           |              |                       |                      | 108. 59     |
| Crucibles, covers, stirrers, and dip-pers..... |                     |              | 7. 50                 | 274. 93              | 282. 43     |
| Dry goods.....                                 | 110. 41             |              |                       |                      | 110. 41     |
| Fluxes.....                                    |                     |              |                       | 79. 08               | 79. 08      |
| Freight and drayage.....                       | 55. 39              |              |                       |                      | 55. 39      |
| Gas.....                                       | 107. 60             |              |                       |                      | 107. 60     |
| Hardware.....                                  | 29. 05              |              | . 50                  |                      | 29. 55      |
| Ice.....                                       | 21. 20              |              |                       |                      | 21. 20      |
| Labor and repairs.....                         | 476. 52             |              |                       | 62. 05               | 538. 57     |
| Lumber.....                                    | 37. 21              |              |                       | 13. 03               | 50. 24      |
| Machinery and appliances.....                  | 37. 31              | \$1, 385. 90 | 237. 15               | 375. 09              | 2, 035. 45  |
| Salt.....                                      |                     |              |                       | . 10                 | . 10        |
| Stationery, printing, and binding..            | 74. 62              |              |                       |                      | 74. 62      |
| Sundries.....                                  | 466. 63             |              | 4. 20                 |                      | 470. 83     |
| Telegraphing.....                              | 41. 96              |              |                       |                      | 41. 96      |
| Washing.....                                   | 19. 80              |              |                       |                      | 19. 80      |
| Water.....                                     | 102. 95             |              |                       |                      | 102. 95     |
| Zinc.....                                      |                     |              | 2. 00                 |                      | 2. 00       |
| Total.....                                     | 1, 689. 24          | 1, 385. 90   | 565. 73               | 1, 471. 94           | 5, 112. 81  |
| Salaries.....                                  | 8, 379. 34          |              |                       | 2, 250. 00           | 10, 629. 34 |
| Wages of workmen.....                          | 5, 157. 25          | 122. 46      | 4, 227. 00            | 3, 741. 95           | 13, 248. 66 |
| Aggregate.....                                 | 15, 225. 83         | 1, 508. 36   | 4, 792. 73            | 7, 463. 89           | 28, 990. 81 |

## ASSAY OFFICE AT HELENA, MONT.

Gas has been introduced both into the assaying and melting departments, and applied to the muffles and melting furnaces, and to a four horse-power gas-engine. It is estimated that the saving in the cost of fuel will be 40 per cent.

The deposits, earnings, and expenditures for the year are exhibited in the following table:

| Items.        | Amount.           |
|---------------|-------------------|
| Deposits..... | \$1, 449, 669. 15 |
| Earnings..... | 3, 687. 89        |
| Expenses..... | 25, 517. 95       |

Percentage of net expenses to deposits, 1 $\frac{1}{2}$ .



The expenditure of the assay office at Helena during the year for the different classes of supplies is exhibited in the following table:

| Items.                                        | Assayer's department. | Melter's department. | Total.      |
|-----------------------------------------------|-----------------------|----------------------|-------------|
| Acids .....                                   | \$18. 90              | \$14. 62             | \$33. 52    |
| Assayer's materials .....                     | 146. 38               | .....                | 146. 38     |
| Belting.....                                  | 15. 58                | .....                | 15. 58      |
| Charcoal.....                                 | .....                 | 29. 23               | 29. 23      |
| Chemicals .....                               | 8. 10                 | .....                | 8. 10       |
| Coke.....                                     | .....                 | 1, 008. 11           | 1, 008. 11  |
| Crucibles, covers, stirrers, and dippers..... | .....                 | 549. 49              | 549. 49     |
| Dry goods .....                               | 6. 88                 | .....                | 6. 88       |
| Freight and drayage.....                      | 344. 59               | 102. 25              | 446. 84     |
| Gas.....                                      | 311. 75               | .....                | 311. 75     |
| Gloves and gauntlets .....                    | 6. 50                 | .....                | 6. 50       |
| Hardware .....                                | 98. 85                | 24. 00               | 122. 85     |
| Ice .....                                     | 31. 36                | .....                | 31. 36      |
| Labor and repairs .....                       | 656. 59               | 37. 75               | 694. 34     |
| Lumber.....                                   | 4. 10                 | .....                | 4. 10       |
| Machinery and appliances.....                 | 681. 65               | .....                | 681. 65     |
| Metal work and castings .....                 | 83. 19                | 310. 08              | 393. 27     |
| Oils.....                                     | 82. 00                | .....                | 82. 00      |
| Stationery, printing, and binding .....       | 178. 67               | .....                | 178. 67     |
| Sundries.....                                 | 549. 60               | 27. 50               | 577. 10     |
| Telegraphing.....                             | 70. 98                | .....                | 70. 98      |
| Washing .....                                 | 33. 50                | .....                | 33. 50      |
| Water .....                                   | 125. 00               | .....                | 125. 00     |
| Wood.....                                     | 439. 50               | .....                | 439. 50     |
| Total .....                                   | 3, 893. 67            | 2, 103. 03           | 5, 996. 70  |
| Salaries.....                                 | 5, 450. 00            | 2, 250. 00           | 7, 700. 00  |
| Wages of workmen.....                         | .....                 | .....                | 11, 821. 25 |
| Aggregate.....                                | 9, 343. 67            | 4, 353. 03           | 25, 517. 95 |

#### ASSAY OFFICE AT BOISÉ CITY, IDAHO.

The value of the gold and silver deposited at the assay office at Boise City during the fiscal year 1887 was \$448,499.62 against \$122,461.63 in the year preceding.

Since the close of the fiscal year 1887 the business of this institution has still further increased.

During the first two and a half months of the fiscal year 1888 the number of deposits was 335, against 245 in the first three months of the fiscal year 1887, and against 137 in the first three months of the fiscal year 1886, showing an increase in the standard weight of the bullion contained in these deposits of 857 per cent. in 1888 over 1886, and of 296 per cent. in 1887 over 1886.

At the rate of business of the first quarter of the present fiscal year it is estimated that deposits during the year 1888 will exceed the value of \$1,000,000.

This institution is located at a very convenient point for producers of bullion, in the immediate vicinity of a large and growing mining country, where are found few, if any private facilities such as are provided by an assay office of the United States, for the conversion of deposits of gold bullion into cash value. Shipments of bullion are now received from eastern Idaho and central Oregon. Numerous mines in the districts tributary to Boise City have been recently opened and mills erected. The city has been but recently reached by railway, and thus opened to communication with several new mining districts.



Not only is new apparatus needed at this institution, but the building and grounds are in need of immediate repair. The appropriations made by Congress for its support are inadequate. The total amount appropriated for the service of the fiscal year 1887 was \$8,000, and for the fiscal year 1888 the appropriations are the same, with the exception of an additional but inadequate appropriation of \$1,000 for repair of the building. Of the amount appropriated (\$8,000) \$3,000 are for salaries, leaving only \$5,000 for workmen, material, apparatus, and expenses of all kinds.

A deficiency estimate for 1885 of \$335 was submitted by the Department to the last Congress, and, from the failure of a deficiency bill, still stands. A deficiency estimate of \$335 for 1887, as well as one for the present year (1888), will be submitted to the Department for presentation to the next Congress.

If it is the desire of Congress that this institution, which was established for the benefit of the mining interests of Idaho and the surrounding country, be maintained so as to meet the natural growth of its business, increased appropriations for labor, materials, and repairs should be made, as to carry it on at its present rate of business will be impracticable with appropriations no larger than were made by Congress for its support during the current fiscal year.

The value of the deposits and the earnings and expenses of this office in 1887 were as follows :

| Items.        | Amount.      |
|---------------|--------------|
| Deposits..... | \$448,499.62 |
| Earnings..... | 1,359.94     |
| Expenses..... | 7,916.62     |

Percentage of net expenses to deposits, 1½.

The expenditure of the assay office at Boisé City during the year for the different classes of supplies is exhibited in the following table :

| Items.                                        | Amount.  |
|-----------------------------------------------|----------|
| Acids.....                                    | \$75.30  |
| Assayer's materials.....                      | 111.85   |
| Charcoal.....                                 | 183.00   |
| Chemicals.....                                | 23.65    |
| Crucibles, covers, stirrers, and dippers..... | 62.93    |
| Freight and drayage.....                      | 51.68    |
| Gloves and gauntlets.....                     | 8.00     |
| Hardware.....                                 | 88.82    |
| Ice.....                                      | 40.00    |
| Labor and repairs.....                        | 8.00     |
| Lumber.....                                   | 20.89    |
| Oils.....                                     | 104.80   |
| Silver.....                                   | 4.75     |
| Stationery, printing, and binding.....        | 46.99    |
| Sundries.....                                 | 151.79   |
| Telegraphing and telephone.....               | 115.57   |
| Washing.....                                  | 18.50    |
| Water.....                                    | 58.50    |
| Wood.....                                     | 129.00   |
| Total.....                                    | 1,312.02 |
| Salaries.....                                 | 3,000.00 |
| Wages of workmen.....                         | 3,604.60 |
| Aggregate.....                                | 7,916.62 |



## ASSAY OFFICE AT CHARLOTTE, N. C.

The assay office at Charlotte may be said to be fulfilling the purpose for which it was established, and to provide necessary facilities to a mining region in relation to which it occupies a central position.

Its deposits, earnings, and expenditures are exhibited as follows:

| Items.         | Amount.        |
|----------------|----------------|
| Deposits.....  | \$224, 226. 35 |
| Earnings ..... | 1, 931. 23     |
| Expenses.....  | 4, 315. 85     |

Percentage of net expenses to deposits, 1.6.

The expenditure of the assay office at Charlotte during the year for the different classes of supplies is exhibited in the following table:

| Items.                                        | Amount.    |
|-----------------------------------------------|------------|
| Acids .....                                   | \$21. 79   |
| Charcoal.....                                 | 143. 70    |
| Chemicals.....                                | 91. 30     |
| Coal .....                                    | 37. 00     |
| Crucibles, covers, stirrers, and dippers..... | 123. 92    |
| Dry goods .....                               | 2. 46      |
| Fluxes .....                                  | 7. 87      |
| Freight and drayage.....                      | 2. 68      |
| Gas.....                                      | 85. 90     |
| Hardware.....                                 | 51. 47     |
| Ice.....                                      | 13. 27     |
| Labor and repairs.....                        | 18. 80     |
| Lumber.....                                   | 4. 74      |
| Stationery, printing, and binding .....       | 52. 10     |
| Sundries.....                                 | 43. 25     |
| Telegraphing .....                            | 64. 60     |
| Water .....                                   | 53. 00     |
| Wood.....                                     | 68. 50     |
| Total .....                                   | 886. 35    |
| Salaries.....                                 | 2, 750. 00 |
| Wages of workmen .....                        | 679. 50    |
| Aggregate.....                                | 4, 315. 85 |

## ASSAY OFFICE AT SAINT LOUIS, MO.

The deposits, earnings, and expenditures at the assay office at Saint Louis during the year were as follows:

| Items.         | Amount.        |
|----------------|----------------|
| Deposits.....  | \$112, 948. 94 |
| Earnings ..... | 696. 28        |
| Expenses ..... | 5, 336. 30     |

Percentage of net expenditures to value of deposits, 3.9.



The expenditure of the assay office at Saint Louis during the year for the different classes of supplies is exhibited in the following table :

| Items.                                        | Amount.    |
|-----------------------------------------------|------------|
| Acids.....                                    | \$20. 93   |
| Assayer's materials.....                      | 38. 11     |
| Charcoal.....                                 | 38. 42     |
| Chemicals.....                                | 20. 25     |
| Coal.....                                     | 124. 95    |
| Crucibles, covers, stirrers, and dippers..... | 25. 50     |
| Dry goods.....                                | 9. 00      |
| Drayage (hauling ashes).....                  | 7. 00      |
| Gas.....                                      | 92. 85     |
| Hardware, including stove, \$8.75.....        | 18. 65     |
| Ice.....                                      | 4. 90      |
| Oils.....                                     | 3. 00      |
| Stationery, printing, and binding.....        | 9. 19      |
| Sundries.....                                 | 28. 20     |
| Telegraphing.....                             | 3. 32      |
| Washing.....                                  | 18. 75     |
| Advertisement for supplies.....               | 15. 60     |
| Total.....                                    | 478. 62    |
| Salaries.....                                 | 3, 478. 18 |
| Wages of workmen.....                         | 1, 382. 50 |
| Aggregate.....                                | 5, 339. 30 |

On the ground that its operations to the very narrow extent that they are within the purpose of public institutions of this kind, are not of sufficient importance to warrant the cost of the maintenance of this assay office, I have taken occasion in another part of this report to recommend that it be discontinued.

#### ANNUAL TRIAL OF COINS.

The following named persons were designated by the President to test and examine the weight and fineness of the coins reserved at the several mints during the calendar year 1886, pursuant to the provisions of section 3547 of the Revised Statutes: Isham G. Harris, United States Senate; R. P. Bland, House of Representatives; E. E. Burlingame, Denver, Colo.; P. E. Chazal, Charleston, S. C.; William L. Dudley, Nashville, Tenn.; George S. Eastwick, New Orleans, La.; Frederick A. Genth, Philadelphia, Pa.; Arnold Hague, Washington, D. C.; F. N. Holbrook, El Paso, Tex.; Henry M. Howe, Boston, Mass.; Louis Janin, San Francisco, Cal.; W. P. Lawver, Washington, D. C.; Spencer B. Newbury, Ithaca, N. Y.; George S. Weed, Plattsburgh, N. Y.; N. H. Winchell, Minneapolis, Minn.; Arthur W. Wright, New Haven, Conn.

The *ex officio* members present were William Butler, judge of the United States district court for the eastern district of Pennsylvania; William L. Trenholm, the Comptroller of the Currency; and Herbert G. Torrey, the assayer of the United States assay office at New York.

The Commission met at the mint at Philadelphia, Wednesday, February 9, 1887, and proceeded to examine and test the fineness and weight of the gold and silver coins reserved at the mints at Philadelphia, San Francisco, and New Orleans during the year 1886.



The result of the trial by the Commission was stated in the following resolution :

*Resolved*, That the Assay Commission, having examined and tested the reserved coins of the several mints for the year 1886, and it appearing that these coins do not differ from the standard fineness and weight by a greater quantity than is allowed by law, the trial is considered and reported as satisfactory.

The trial of the coins by the Assay Commission showed that the average fineness of 252 pieces of gold coined at the mints at Philadelphia and San Francisco, melted in mass, was .89995, and of 37 pieces tested singly .900046 ; and of 540 silver dollars of the coinage of the mints at Philadelphia, San Francisco, and New Orleans, melted in mass, together with 25 dimes coined at San Francisco, .899933, and of 53 pieces tested singly, .899789; the standard of each being .900.

The result of the tests made in the assay laboratory under my direction of the monthly coinage during the year showed the average fineness of 176 pieces of gold of the coinage of the mints at Philadelphia and San Francisco, tested singly, to have been .899827, and of 304 silver dollars tested singly, .899981. Tests were also made during the year of 340 dimes of the year's coinage, the average fineness of which was .899626.

The results of both the annual and monthly tests show that the coinage of the year was close to the standard fixed by law.

In the Appendix will be found tables showing in detail the results of the annual and monthly assays of coins of the United States.

#### VALUES OF FOREIGN COINS.

In accordance with the provisions of section 3564 of the Revised Statutes of the United States the values of the standard coins of the various nations of the world were estimated by this Bureau and proclaimed by the Department on January 1, 1887.

These estimates, to be followed at the custom-houses of the United States on and after January 1, 1887, in determining the values of invoices expressed in terms of foreign units of account, are shown in the following table :

#### ESTIMATE OF VALUES OF FOREIGN COINS.

NOTE.—The "standard" of a given country is indicated as follows, namely: *Double*, where its standard silver coins are unlimited legal tender, the same as its gold coins; *single gold* or *single silver*, as its standard coins of one or the other metal are unlimited legal tender. The par of exchange of the monetary unit of a country with a single gold, or a double, standard is fixed at the value of the gold unit as compared with the United States gold unit. In the case of a country with a single silver standard, the par of exchange is computed at the mean price of silver in the London market for a period commencing October 1 and ending December 26, 1886, as per daily cable dispatches to the Bureau of the Mint.

| Country.             | Standard.     | Monetary unit. | Par of exchange or equivalent value in terms of U. S. gold dollar. | Coins.                                                                                                            |
|----------------------|---------------|----------------|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| Argentine Republic . | Double .....  | Peso .....     | \$0. 965                                                           | Gold: argentine (\$4.824) and $\frac{1}{2}$ argentine. Silver: peso and divisions.                                |
| Austria.....         | Single silver | Florin .....   | . 359                                                              | Gold: 4 florins (\$1.929), 8 florins (\$3.858), ducat (\$2.287), and 4 ducats (\$9.158). Silver: 1 and 2 florins. |



## ESTIMATE OF VALUES OF FOREIGN COINS—Continued.

| Country.                     | Standard.     | Monetary unit.             | Par of exchange or<br>equivalent value<br>in terms of U. S.<br>gold dollars. | Coins.                                                                                                                              |
|------------------------------|---------------|----------------------------|------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| Belgium .....                | Double .....  | Franc .....                | .193                                                                         | Gold: 10 and 20 francs. Silver:<br>5 francs.                                                                                        |
| Bolivia .....                | Single silver | Boliviano .....            | .727                                                                         | Silver: Boliviano and divisions.                                                                                                    |
| Brazil .....                 | Single gold   | Milreis of 1,000<br>reis.  | .546                                                                         | Gold: 5, 10, and 20 milreis. Sil-<br>ver: $\frac{1}{2}$ , 1, and 2 milreis.                                                         |
| British Possessions<br>N. A. | Single gold   | Dollar .....               | 1.00                                                                         |                                                                                                                                     |
| Chili .....                  | Double .....  | Peso .....                 | .912                                                                         | Gold: escudo (\$1.824), doubloon<br>(\$4.561), and condor (\$9.123).<br>Silver: peso and divisions.                                 |
| Cuba .....                   | Double .....  | Peso .....                 | .932                                                                         | Gold: doubloon (\$5.017). Silver:<br>peso.                                                                                          |
| Denmark .....                | Single gold   | Crown .....                | .268                                                                         | Gold: 10 and 20 crowns.                                                                                                             |
| Ecuador .....                | Single silver | Sucre .....                | .727                                                                         | Gold: doubloon (\$3.858), condor<br>(\$9.647), and double condor.<br>Silver: sucre and divisions.                                   |
| Egypt .....                  | Single gold   | Pound (100<br>piasters).   | 4.943                                                                        | Gold: pound (100 piasters), 50<br>piasters, 20 piasters, 10 pias-<br>ters, and 5 piasters. Silver: 1,<br>2, 5, 10, and 20 piasters. |
| France .....                 | Double .....  | Franc .....                | \$0.193                                                                      | Gold: 5, 10, 20, 50, and 100 francs.<br>Silver: 5 francs.                                                                           |
| German Empire .....          | Single gold   | Mark .....                 | .238                                                                         | Gold: 5, 10, and 20 marks.                                                                                                          |
| Great Britain .....          | Single gold   | Pound ster-<br>ling.       | 4.866 $\frac{1}{2}$                                                          | Gold: sovereign (pound sterling)<br>and $\frac{1}{2}$ sovereign.                                                                    |
| Greece .....                 | Double .....  | Drachma .....              | .193                                                                         | Gold: 5, 10, 20, 50, and 100 drach-<br>mas. Silver: 5 drachmas.                                                                     |
| Hayti .....                  | Double .....  | Gourde .....               | .965                                                                         | Gold: 1, 2, 5, and 10 gourdes.<br>Silver: gourde.                                                                                   |
| India .....                  | Single silver | Rupée of 16<br>annas.      | .346                                                                         | Gold: mohur (\$7.105). Silver:<br>rupée and divisions.                                                                              |
| Italy .....                  | Double .....  | Lira .....                 | .193                                                                         | Gold: 5, 10, 20, 50, and 100 lire.<br>Silver: 5 lire.                                                                               |
| Japan .....                  | *Double ..... | Yen { Gold...<br>Silver    | .997<br>.784                                                                 | Gold: 1, 2, 5, 10, and 20 yen.<br>Silver: yen.                                                                                      |
| Liberia .....                | Single gold   | Dollar .....               | 1.00                                                                         |                                                                                                                                     |
| Mexico .....                 | Single silver | Dollar .....               | .79                                                                          | Gold: dollar (\$0.983), 2 $\frac{1}{2}$ , 5, 10,<br>and 20 dollars. Silver: dollar<br>(or peso) and divisions.                      |
| Netherlands .....            | Double .....  | Florin .....               | .402                                                                         | Gold: 10 florins. Silver: $\frac{1}{2}$ , 1,<br>and 2 $\frac{1}{2}$ florins.                                                        |
| Norway .....                 | Single gold   | Crown .....                | .268                                                                         | Gold: 10 and 20 crowns.                                                                                                             |
| Peru .....                   | Single silver | Sol .....                  | .727                                                                         | Silver: sol and divisions.                                                                                                          |
| Portugal .....               | Single gold   | Milreis of 1,000<br>reis.  | 1.08                                                                         | Gold: 1, 2, 5, and 10 milreis.                                                                                                      |
| Russia .....                 | Single silver | Rouble of 100<br>copecks.  | .582                                                                         | Gold: imperial (\$7.718), and $\frac{1}{2}$<br>imperial † (\$3.859). Silver: $\frac{1}{4}$ ,<br>$\frac{1}{2}$ , and 1 rouble.       |
| Spain .....                  | Double .....  | Peseta of 100<br>centimes. | .193                                                                         | Gold: 5, 10, and 25 pesetas. Sil-<br>ver: 5 pesetas.                                                                                |



## ESTIMATE OF VALUES OF FOREIGN COINS—Continued.

| Country.                     | Standard.     | Monetary unit.            | Par of exchange or equivalent value in terms of U. S. gold dollar. | Coins.                                                          |
|------------------------------|---------------|---------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------|
| Sweden .....                 | Single gold   | Crown .....               | .268                                                               | Gold: 10 and 20 crowns.                                         |
| Switzerland.....             | Double .....  | Franc.....                | .193                                                               | Gold: 5, 10, 20, 50, and 100 francs.<br>Silver: 5 francs.       |
| Tripoli .....                | Single silver | Mahbub of 20<br>piasters. | .656                                                               |                                                                 |
| Turkey .....                 | Single gold   | Piaster .....             | .044                                                               | Gold: 25, 50, 100, 250, and 500<br>piasters.                    |
| United States Colom-<br>bia. | Single silver | Peso.....                 | .727                                                               | Gold: condor (\$9.647) and double-<br>condor. Silver: peso.     |
| Venezuela.....               | Double .....  | Bolivar .....             | .193                                                               | Gold: 5, 10, 20, 50, and 100 boli-<br>vars. Silver: 5 bolivars. |

\* Gold the nominal standard. Silver practically the standard.

† Coined since January 1, 1886. Old half-imperial = \$3.986.

The average price of silver in London for the period embraced between October 1 and December 26, 1886, was 45.862 pence per ounce, British standard, equivalent at the par of exchange to \$1.00535 per ounce fine.

The corresponding value of silver for the three months ending December 24, 1885, was \$1.038141 per ounce fine, a decline of \$0.03279, a little over three cents a fine ounce.

The depression in the price of silver occasioned a change in the estimated values given the following coins:

| Coins.                                 | Value,<br>Jan. 1, 1886. | Value,<br>Jan. 1, 1887. |
|----------------------------------------|-------------------------|-------------------------|
| Florin of Austria .....                | \$0.371                 | \$0.359                 |
| Boliviano of Bolivia.....              | .751                    | .727                    |
| Sucre of Ecuador .....                 | .751                    | .727                    |
| Rupree of India .....                  | .357                    | .346                    |
| Yen of Japan.....                      | .810                    | .784                    |
| Dollar of Mexico.....                  | .816                    | .790                    |
| Sol of Peru .....                      | .751                    | .727                    |
| Rouble of Russia.....                  | .601                    | .582                    |
| Mahbub of Tripoli.....                 | .677                    | .656                    |
| Peso of United States of Colombia..... | .751                    | .727                    |

The monetary unit of Egypt has been nominally changed from the piaster to the pound containing one hundred piasters.

The monetary unit of Ecuador also has been nominally changed from the peso to the sucre, but with no change as to weight or fineness.

In regard to Japan, in the table for 1887 the values of the gold and silver yen were estimated separately, for the reason that while by law the standard of Japan is gold, silver is practically the standard of value, and invoices of merchandise from Japan are generally in terms of the silver yen.



## REGULATIONS GOVERNING THE TRANSACTION OF BUSINESS AT THE MINTS AND ASSAY OFFICES OF THE UNITED STATES.

When the duties of the office of the Director of the Mint were entered upon by me, the regulations governing the transaction of business at the mints and assay offices of the United States were contained in a pamphlet, the edition of which, bearing date of the year 1881, was exhausted, in supplementary printed circulars issued by the Bureau of the Mint, and in manuscript letters.

For the purpose of embodying all of the regulations, and in order to make some changes which I deemed of importance, a revision of the regulations was undertaken, and an edition bearing the approval of the Department issued under date of January 17, 1887, to take effect April 1, 1887.

The regulations of 1887 make some important changes in the method of reporting the business of the institutions under the control of this Bureau, in the schedule of charges on deposits of bullion, and in the method of reporting on bullion at the mints and assay offices.

One of the more important changes contained in the new regulations provides that—

Deposits of fine bars, of United States or foreign coin, of bars bearing the stamp of a United States mint or assay office (except unparted bars), and all gold deposits of standard fineness or over, not requiring parting or refining, shall be reported to the quarter-thousandth.

It had previously been the practice to report all deposits of gold and silver to the half-thousandth.

With the modern methods of assaying, and with the technical skill employed in the assay departments of the several institutions, it has been found that the class of deposits enumerated above could, without loss to the Government and with benefit to the depositor, be reported as closely as the quarter-thousandth.

To the same volume of regulations are appended the laws of the United States—sections of the Revised Statutes with marginal references to the Statutes at Large—governing the Mint service.

A new edition embodying still later amendments of the regulations is in course of preparation. This will be submitted for the approval of the Department during the present fiscal year, soon after certain proposed amendments of law, specially referred to in this report under a separate heading, and already approved by the Department, shall again have been laid before Congress, when, it is to be trusted, their immediate importance will lead them to be duly submitted to prompt legislation.

## PRODUCTION OF GOLD AND SILVER IN THE UNITED STATES.

The production of the mines of the United States in gold and silver was fully exhibited in my special report on that subject for the calendar year 1886, being the seventh of a series of reports prepared by this Bureau under annual appropriations and printed under the same title by order of Congress.

The estimated product of the mines of the United States for the calendar year 1886 was there stated to have been :

| Metal.      | Value.         |
|-------------|----------------|
| Gold.....   | \$35, 000, 000 |
| Silver..... | 51, 000, 000   |
| Total.....  | 86, 000, 000   |



In the above estimate silver was reckoned at its coining rate in silver dollars, the actual production estimated by the Bureau being 39,445,312 fine ounces of silver. The average price of silver for the calendar year in question being about \$1 per fine ounce, the market value of the silver production of the United States for the calendar year 1886 may be stated to have been about \$39,500,000. This aggregate was approximately distributed, in round numbers, among the States and Territories as exhibited in the following table:

| State or Territory.                                               | Gold.        | Silver.      | Total.       |
|-------------------------------------------------------------------|--------------|--------------|--------------|
| Alaska.....                                                       | \$446, 000   | \$2, 000     | \$448, 000   |
| Arizona.....                                                      | 1, 110, 000  | 3, 400, 000  | 4, 510, 000  |
| California.....                                                   | 14, 725, 000 | 1, 400, 000  | 16, 125, 000 |
| Colorado.....                                                     | 4, 450, 000  | 16, 000, 000 | 20, 450, 000 |
| Dakota.....                                                       | 2, 700, 000  | 425, 000     | 3, 125, 000  |
| Georgia.....                                                      | 152, 500     | 1, 000       | 153, 500     |
| Idaho.....                                                        | 1, 800, 000  | 3, 600, 000  | 5, 400, 000  |
| Montana.....                                                      | 4, 425, 000  | 12, 400, 000 | 16, 825, 000 |
| Nevada.....                                                       | 3, 090, 000  | 5, 000, 000  | 8, 090, 000  |
| New Mexico.....                                                   | 400, 000     | 2, 300, 000  | 2, 700, 000  |
| North Carolina.....                                               | 175, 000     | 3, 000       | 178, 000     |
| Oregon.....                                                       | 990, 000     | 5, 000       | 995, 000     |
| South Carolina.....                                               | 37, 500      | 500          | 38, 000      |
| Utah.....                                                         | 216, 000     | 6, 500, 000  | 6, 716, 000  |
| Washington.....                                                   | 147, 000     | 80, 000      | 227, 000     |
| Texas.....                                                        |              | 200, 000     | 200, 000     |
| Alabama, Tennessee, Virginia, Vermont, Michigan, and Wyoming..... | 5, 000       | 5, 000       | 10, 000      |
| Total.....                                                        | 34, 869, 000 | 51, 321, 500 | 86, 190, 500 |

The estimated production in the United States for a series of years is presented in the following table:

| Calendar years. | Gold.          | Silver.        | Total.         |
|-----------------|----------------|----------------|----------------|
| 1880.....       | \$36, 000, 000 | \$39, 200, 000 | \$75, 200, 000 |
| 1881.....       | 34, 700, 000   | 43, 000, 000   | 77, 700, 000   |
| 1882.....       | 32, 500, 000   | 46, 800, 000   | 79, 300, 000   |
| 1883.....       | 30, 000, 000   | 46, 200, 000   | 76, 200, 000   |
| 1884.....       | 30, 800, 000   | 48, 800, 000   | 79, 600, 000   |
| 1885.....       | 31, 800, 000   | 51, 600, 000   | 83, 400, 000   |
| 1886.....       | 35, 000, 000   | 51, 000, 000   | 86, 000, 000   |

It will be noticed that the production of gold increased from \$31,800,000 in 1885 to \$35,000,000 in 1886, while the production of silver was practically the same, being \$51,600,000 in 1885 against \$51,000,000 in 1886.

In the Appendix will be found a table showing the production of gold and silver in the United States from the organization of the mint in 1792.



## INDUSTRIAL EMPLOYMENT OF GOLD AND SILVER IN THE UNITED STATES.

In my preceding fiscal report the results of the last inquiries by this Bureau into the employment of gold and silver in the industries of the United States were presented in tabular form. These covered the calendar year 1885. The results of the other censuses taken by the Bureau for the years 1880, 1881, and 1883 were recapitulated in the same report.

Since the publication of that report some additions and corrections have been made in the reported employment for 1885, as published in my special report on the Production of Gold and Silver in the United States for the calendar year 1886.

The result of the last inquiry as revised is presented in the following table:

REVISED TABLE SHOWING THE VALUE AND CHARACTER OF GOLD AND SILVER USED IN THE ARTS AND MANUFACTURES DURING THE CALENDAR YEAR 1885, AS REPORTED BY PERSONS AND FIRMS ADDRESSED.

| Manufactures.                                        | Number addressed. | Replied. | Manufacturing. | United States coin. | Stamped United States or refined bars. | Foreign coin. | Old jewelry, plate, and other old material. | Native grains, nuggets, etc. | Wire or rolled plate. | Total.     |
|------------------------------------------------------|-------------------|----------|----------------|---------------------|----------------------------------------|---------------|---------------------------------------------|------------------------------|-----------------------|------------|
| <b>GOLD.</b>                                         |                   |          |                |                     |                                        |               |                                             |                              |                       |            |
| Chemicals .....                                      | 341               | 219      | 39             | \$32,040            | \$13,903                               | .....         | \$6,063                                     | \$29                         | \$1,341               | \$56,376   |
| Plating .....                                        | 634               | 348      | 226            | 257,741             | 218,831                                | \$801         | 178,510                                     | 24,295                       | 15,537                | 695,715    |
| Gold pens .....                                      | 34                | 22       | 11             | 7,433               | 34,886                                 | 2,867         | 990                                         | 3,526                        | 6,753                 | 56,455     |
| Gold and silver leaf.                                | 72                | 51       | 46             | 58,150              | 527,453                                | 2,000         | 31,050                                      | 19,700                       | 39,001                | 677,354    |
| Dental and surgical instruments..                    | 154               | 98       | 47             | 3,970               | 149,186                                | 100           | 14,942                                      | 2,400                        | 4,188                 | 174,786    |
| Spectacles and opticals .....                        | 384               | 218      | 80             | 207,907             | 62,420                                 | 642           | 17,169                                      | 314                          | 2,291                 | 290,743    |
| Miscellaneous .....                                  | 106               | 73       | 27             | 116,604             | 44,168                                 | 8,000         | 17,337                                      | 1,000                        | 3,835                 | 190,944    |
| Jewelry and watches .....                            | 6,329             | 3,351    | 2,231          | 2,143,533           | 5,183,187                              | 164,503       | 581,654                                     | 451,629                      | 485,241               | 9,009,747  |
| Total .....                                          | 8,054             | 4,380    | 2,707          | 2,827,378           | 6,234,034                              | 178,913       | 847,715                                     | 502,893                      | 561,187               | 11,152,120 |
| <b>SILVER.</b>                                       |                   |          |                |                     |                                        |               |                                             |                              |                       |            |
| Chemicals .....                                      | .....             | .....    | .....          | 91                  | 305,165                                | .....         | 73,561                                      | 106                          | 2,165                 | 381,088    |
| Plating .....                                        | .....             | .....    | .....          | 32,824              | 1,990,587                              | 25,434        | 43,191                                      | 12,798                       | 157,922               | 2,262,756  |
| Gold pens .....                                      | .....             | .....    | .....          | 55                  | 3,191                                  | .....         | 249                                         | 558                          | 5                     | 4,058      |
| Gold and silver leaf.                                | .....             | .....    | .....          | .....               | 21,881                                 | .....         | 708                                         | 20                           | 23,512                | 46,121     |
| Dental and surgical instruments..                    | .....             | .....    | .....          | 4,682               | 107,717                                | 1,401         | 7,057                                       | 4,450                        | 2,494                 | 127,801    |
| Spectacles and opticals .....                        | .....             | .....    | .....          | 8,587               | 48,424                                 | 155           | 4,250                                       | 210                          | 942                   | 56,568     |
| Miscellaneous .....                                  | .....             | .....    | .....          | 838                 | 5,330                                  | .....         | 268                                         | 70                           | 1,017                 | 7,523      |
| Jewelry and watches .....                            | .....             | .....    | .....          | 86,567              | 1,354,308                              | 35,718        | 116,129                                     | 85,060                       | 28,716                | 1,712,498  |
| Photography and mirrors (silver nitrate), estimated. | .....             | .....    | .....          | .....               | 600,000                                | .....         | .....                                       | .....                        | .....                 | 600,000    |
| Total .....                                          | .....             | .....    | .....          | 133,644             | 4,436,603                              | 62,708        | 245,413                                     | 103,272                      | 216,773               | 5,198,413  |



REVISED TABLE SHOWING THE CHARACTER AND VALUE OF THE PRECIOUS METALS REPORTED BY MANUFACTURERS, JEWELERS, AND OTHERS, AS USED BY THEM DURING THE CALENDAR YEAR 1885.

| Character.                                      | Gold.         | Silver.     | Total.        |
|-------------------------------------------------|---------------|-------------|---------------|
| United States coin.....                         | \$2, 827, 378 | \$133, 644  | \$2, 961, 022 |
| Stamped United States or refined bars.....      | 6, 234, 034   | 4, 436, 603 | 10, 670, 637  |
| Foreign coin.....                               | 178, 913      | 62, 708     | 241, 621      |
| Old jewelry, plate, and other old material..... | 847, 715      | 245, 413    | 1, 093, 128   |
| Native grains, nuggets, etc.....                | 502, 893      | 103, 272    | 606, 165      |
| Wire or rolled plate.....                       | 561, 187      | 216, 773    | 777, 960      |
| Total.....                                      | 11, 152, 120  | 5, 198, 413 | 16, 350, 533  |

The employment of gold in the United States is reported as \$11,152,120, and the employment of silver as \$5,198,413, a total of \$16,350,533. Deducting the value of the United States and foreign gold coins used by manufacturers and jewelers during the year (\$3,006,291) and of old material used over \$847,715, a total of \$3,854,006, leaves as the employment of new gold \$7,298,114.

Deducting from the total of silver reported (\$5,198,413) corresponding items, amounting to \$441,765, leaves as the employment of new silver in the arts \$4,756,648: a total of new gold and new silver used during the year amounting to \$12,054,762.

Inquiries on the present subject by this Bureau can be undertaken only at intervals of several years. For they involve not only excessive clerical labor, but they tax unduly the patience and courtesy of valued correspondents of the Bureau. It is not presumed, however, that the conditions of the industrial employment of the precious metals vary so materially from year to year as to require the frequent repetition of the same inquiries.

I have on the present occasion nothing further to offer on the same subject for the fiscal year 1887 than a statement showing the value and classification of the deposits at the assay office at New York and at the mint at Philadelphia for bars of gold and silver, presumably for use in the arts and manufactures.

| Classification of deposits.                                                                                                 | Gold.           | Silver.         |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| ASSAY OFFICE AT NEW YORK.                                                                                                   |                 |                 |
| United States coin.....                                                                                                     | \$1, 104. 69    | \$1, 528. 58    |
| Foreign coin.....                                                                                                           | 172, 342. 48    | 70, 202. 91     |
| Foreign bullion.....                                                                                                        | 366, 793. 57    | 572, 865. 72    |
| Plate, etc.....                                                                                                             | 817, 265. 74    | 203, 037. 74    |
| Domestic bullion.....                                                                                                       | 1, 517, 749. 59 | 3, 589, 503. 46 |
| Large gold bars exchanged for gold coin and re-deposited for small bars, less the charges and fractions paid in gold coin.. | 3, 727, 320. 85 |                 |
|                                                                                                                             | 6, 602, 576. 92 |                 |
| Large gold bars exchanged for coin, and taken by manufacturers.....                                                         | 1, 707, 861. 61 |                 |
| Total.....                                                                                                                  | 8, 310, 438. 53 | 4, 437, 138. 41 |
| MINT AT PHILADELPHIA.                                                                                                       |                 |                 |
| Bars manufactured.....                                                                                                      | 585, 272. 30    | 34, 508. 07     |
| Total.....                                                                                                                  | 8, 895, 710. 83 | 4, 471, 646. 48 |



According to this statement the value of the gold bars issued by the two institutions for industrial employment amounted during the year to \$8,895,710.83, against \$6,581,457.67 during the fiscal year 1886. The value of the silver bars furnished was \$4,471,646.48 in 1887, against \$4,636,106.31 in 1886.

These figures apparently indicate an increased employment of gold in the arts. But it may be stated that the indication is rather of a consumption of bars, of a probable falling off in the employment of United States coin, and of a tendency to use bars for industrial purposes rather than to melt coin.

#### IMPORTS AND EXPORTS OF GOLD AND SILVER.

In the Appendix will be found tables showing by months and by customs districts the imports of coin and bullion into the United States during the fiscal year 1887, and the exports for the same period. Tables will also be found showing the imports of gold and silver ore. Also special tables showing the imports and exports at the ports of San Francisco, New Orleans, and El Paso.

The value of the gold bullion imported during the fiscal year 1887, according to statements furnished from the custom-houses was \$19,770,714. Of this there was afterwards exported \$18,932. There was also exported gold bullion, principally stamped United States bars, of the value of \$2,154,534, leaving a net gain to the country by imports of gold bullion of the value of \$17,597,248.

In addition to the imports of gold bullion, gold coin was imported of the value of \$23,139,887, of which \$5,862,509 consisted of United States coins and \$17,277,378 of coins bearing stamps of foreign mints.

There were exported \$3,550,770 of United States gold coin and \$3,976,951 of foreign gold coin. There were accordingly gained by imports during the year \$2,311,739 of our own gold coin and \$13,300,427 of foreign gold coin; a net gain to the country of foreign gold bullion and foreign gold coin of the value of \$30,897,675, in addition to a gain of domestic gold coin amounting to \$2,311,739; the total gain in gold bullion and gold coin amounting to \$33,209,414.

The value of the foreign gold bullion deposited at the mints and assay offices of the United States during the year was \$22,571,328.70, and the value of the foreign gold coin deposited at the same institutions was \$9,896,512.28; a total of \$32,467,840.98, corresponding to the value of the foreign gold coin and gold bullion which reached the mints and assay offices of the United States.

The movement of gold bullion and gold coin to and from the United States is exhibited in the following table:

| IMPORTS.                 |                |
|--------------------------|----------------|
| Bullion .....            | \$19, 770, 714 |
| Foreign coin .....       | 17, 277, 378   |
| Total .....              | 37, 048, 092   |
| United States coin ..... | 5, 862, 509    |
| Total .....              | 42, 910, 601   |
| EXPORTS.                 |                |
| Foreign bullion .....    | 18, 932        |
| Domestic bullion .....   | 2, 154, 534    |
| Foreign coin .....       | 3, 976, 951    |
| Total .....              | 6, 150, 417    |
| United States coin ..... | 3, 550, 770    |
| Total .....              | 9, 701, 187    |
| Excess of imports .....  | 33, 209, 414   |



The imports of silver bullion amounted to \$4,932,697, and the exports of silver bullion of native production amounted to \$16,941,713, showing a net export of silver bullion of \$12,009,016. The value of the silver coin imported into the United States was \$12,327,494, of which \$1,239,605 was domestic and \$11,087,889 foreign.

The exports of silver coin were \$9,354,791, of which \$63,323 was in domestic coin and \$9,291,468 in foreign coin.

The net export of silver bullion and foreign silver coin, over and above the imports of the same, was \$10,212,595, and the net import of domestic silver coin was \$1,176,282.

The movement of silver is exhibited in the following table:

| IMPORTS.                |             |
|-------------------------|-------------|
| Silver bullion.....     | \$4,932,697 |
| Foreign coin.....       | 11,087,889  |
| Total.....              | 16,020,586  |
| United States coin..... | 1,239,605   |
| Total.....              | 17,260,191  |
| EXPORTS.                |             |
| Domestic bullion.....   | 16,941,713  |
| Foreign coin.....       | 9,291,468   |
| Total.....              | 26,233,181  |
| United States coin..... | 63,323      |
| Total.....              | 26,296,504  |
| Excess of exports.....  | 9,036,313   |

#### STOCK OF COIN IN THE UNITED STATES.

A table is presented herewith showing the estimate of the Bureau of the Mint of the stock of gold and silver coin in the United States at the close of the fiscal year 1887:

| Items.                                   | Gold.         | Silver.       | Total.        |
|------------------------------------------|---------------|---------------|---------------|
| Estimated circulation July 1, 1886.....  | \$548,320,031 | \$308,784,223 | \$857,104,254 |
| Coinage for fiscal year 1887.....        | 22,393,279    | 34,366,483    | 56,759,762    |
| Net imports.....                         | 2,311,739     | 409,151       | 2,720,890     |
| Total.....                               | 573,025,049   | 343,559,857   | 916,584,906   |
| Less deposits of United States coin..... | 516,984       | 821,941       | 1,338,925     |
| Used in the arts.....                    | 3,500,000     | 200,000       | 3,700,000     |
| Total.....                               | 4,016,984     | 1,021,941     | 5,038,925     |
| Estimated circulation July 1, 1887.....  | 569,008,065   | 342,537,916   | 911,545,981   |

In addition to the gold and silver coin estimated to have been in the country on the 1st of July, 1887, there was bullion belonging to the Government and awaiting coinage, in the mints and assay offices at that date, as follows:

| Metal.      | Cost.        |
|-------------|--------------|
| Gold.....   | \$85,512,270 |
| Silver..... | 10,455,650   |
| Total.....  | 95,967,920   |



This, added to the stock of coin, gives as the total metallic stock in the United States :

| Metal.      | Value.           |
|-------------|------------------|
| Gold.....   | \$654, 520, 335  |
| Silver..... | 352, 993, 566    |
| Total ..... | 1, 007, 513, 901 |

The method employed by this Bureau in arriving at the stock of coined money in the United States has been so fully explained in my reports for the fiscal years 1885 and 1886, and also in my special reports on the Production of the Precious Metals in the United States for the corresponding calendar years, that it will not here be necessary to enter into any extended explanation.

The starting point of the estimate of this Bureau is the stock of coin in the United States on the 1st of July, 1873, estimated by Dr. Henry R. Linderman, then Director of the Mint. As at that period there was no gold coin in active circulation in the United States (except on the Pacific coast), the estimate comprised only the metallic stock in the Treasury and in national banks, with an estimate of \$20,000,000 as the minimum in use on the Pacific coast.

The estimates from year to year have since been arrived at by adding to the stock of coin at that date the annual coinage, less the amount of United States coin withdrawn for recoinage. The annual gain or loss by import or export of United States coins has also been added or deducted each year, as the case may have been. There has also been an annual deduction for consumption of United States coins in the arts and manufactures. The estimates for these deductions have been based upon the four inquiries made by the Bureau of the Mint for the years 1880, 1881, 1883, and 1885 into the industrial employment of the precious metals in the United States.

The efforts of this Bureau to ascertain the stock of metallic money in the country have been solely directed to the total called for by official statistics. The estimate by this Bureau of the stock of coined money in the United States corresponds to such official data, not without consideration of, but without estimate for, the indefinite values corresponding to coin withdrawn from the country on the persons of travelers and not registered at the custom-houses, to coin subversively used, and to coin lost in vicissitudes both on sea and land.

These elements of uncertainty in estimates like the present have been discussed in previous reports. In the above estimate for the 1st July, 1887, no allowance has been made for the import or export of trade-dollars during the year, for the reason that the entire number supposed to have been in the country was eliminated from the stock of coin in the estimate of the Bureau for June 30, 1884.

The deduction for United States coin used in the arts during the year is the same as for the previous fiscal year, and according to the latest inquiry made by this Bureau—namely, for the calendar year 1885, for which the consumption was estimated at \$3,500,000 of gold and \$200,000 of silver.

The ownership of the gold and silver coins, as distinguished from the



location of the coin, estimated by this Bureau to have been in the country on July 1, 1887, is exhibited in the following table:

| Ownership.                                                                              | Gold coin.       | Silver coin.       |                |                | Total gold and silver coin. |
|-----------------------------------------------------------------------------------------|------------------|--------------------|----------------|----------------|-----------------------------|
|                                                                                         |                  | Full legal tender. | Subsidiary.    | Total.         |                             |
| Treasury .....                                                                          | *\$101, 143, 478 | †\$69, 365, 953    | \$26, 977, 493 | \$96, 343, 446 | \$197, 486, 924             |
| National banks .....                                                                    | ‡152, 412, 379   | §9, 878, 692       | 2, 813, 138    | 12, 691, 830   | 165, 104, 209               |
| Banks other than national (values specifically reported) .....                          | 41, 698, 535     | 2, 422, 970        | .....          | 2, 422, 970    | 44, 121, 505                |
| Banks other than national (values not specifically reported) and in private hands ..... | 273, 753, 673    | 185, 322, 502      | 45, 757, 168   | 231, 079, 670  | 504, 833, 343               |
| Total .....                                                                             | 569, 008, 065    | 266, 990, 117      | 75, 547, 799   | 342, 537, 916  | 911, 545, 981               |

\*Gold coin in the Treasury, exclusive of outstanding gold certificates ..... (\$91, 225, 437)

†Silver dollars in the Treasury, exclusive of outstanding silver certificates ..... (142, 118, 017)

‡Includes gold, Treasury, and clearing house certificates ..... (78, 318, 940)

§Includes Treasury silver certificates ..... (3, 535, 479)

|| As partially reported to Comptroller of the Currency at close of fiscal year 1887,

viz:

Gold coin ..... \$27, 015, 952

Gold certificates ..... 937, 710

Specie, miscellaneous.... 13, 744, 873

\$41, 698, 535 (Total taken as gold.)

Silver coin ..... 1, 824, 657

Silver certificates..... 598, 313

2, 422, 970 (Total taken as full legal tender silver.)

44, 121, 505 (Total taken as gold and silver.)

The amount of gold coin in the banks, other than national, is given as \$41,698,535, from information imparted by the office of the Comptroller of the Currency, and based upon partial returns to that office. It is not considered that these figures represent more than a fraction of the value of gold coin held by all the private and State banks and trust companies of the United States.

Of over five thousand banks, other than national, in the United States, less than two thousand made reports to the Comptroller, and by many of them the asset "cash items" is not given in detail. So far it has proved practically impossible to ascertain with accuracy the stock of coin held by banks not by law required to make official reports, but it is believed to largely exceed the figures given in the above table.

The value of the gold and silver certificates in the hands of the public has, in the above table, been deducted from the value of the coin held by the Treasury and carried to the stock of coin belonging to the public, because coin in the Treasury, applicable only to the redemption of the certificates, is practically held by the Treasury in trust for this purpose.

It has been considered an improvement to separate as in the following statement of the location of the moneys of the United States as well as of the bullion in the Treasury on the 1st July, 1887, the metallic values from the values of the representative money:



## FORM AND LOCATION OF THE MONEYS OF THE UNITED STATES AND THE BULLION AWAITING COINAGE IN THE MINTS JULY 1, 1887.

[Exclusive of minor coin and minor-coinage metal.]

|                                             | In Treasury. | In national banks.* | In other banks and general circulation. | Total.        |
|---------------------------------------------|--------------|---------------------|-----------------------------------------|---------------|
| <b>METALLIC.</b>                            |              |                     |                                         |               |
| Gold bullion .....                          | \$85,512,270 | .....               | .....                                   | \$85,512,270  |
| Silver bullion .....                        | 4,091,414    | .....               | .....                                   | 4,091,414     |
| Silver bullion (melted trade dollars) ..... | 6,364,236    | .....               | .....                                   | 6,364,236     |
| Gold coin.....                              | 192,368,915  | †\$98,137,439       | \$278,501,711                           | 569,008,065   |
| Silver dollars .....                        | 211,483,970  | 6,343,213           | 49,162,934                              | 266,990,117   |
| Subsidiary silver coin.....                 | 26,977,493   | 2,813,128           | 45,757,168                              | 75,547,799    |
| Total .....                                 | 526,798,298  | 107,293,790         | 373,421,813                             | 1,007,513,901 |
| <b>REPRESENTATIVE.</b>                      |              |                     |                                         |               |
| Legal-tender notes.....                     | ‡28,783,796  | 74,477,342          | 243,419,878                             | 346,681,016   |
| Old demand notes.....                       | .....        | .....               | 57,130                                  | 57,130        |
| Certificates of deposit.....                | 310,000      | 7,810,000           | 960,000                                 | 9,080,000     |
| Gold certificates .....                     | 30,261,380   | 54,274,940          | 76,950,497                              | 121,486,817   |
| Silver certificates.....                    | 3,425,133    | 3,535,479           | 138,582,538                             | 145,543,150   |
| National-bank notes .....                   | 197,046      | 22,962,737          | 256,058,005                             | 279,217,788   |
| Fractional paper currency ...               | 2,366        | 564,266             | 6,380,332                               | 6,946,964     |
| Total .....                                 | 62,979,721   | 163,624,764         | 682,408,380                             | 909,012,865   |

\* The statement of the amounts in national banks is of date August 1.

† Includes \$24,044,000 clearing-house gold certificates.

‡ Includes \$8,770,000 held for the redemption of certificates of deposit for legal-tender notes under act June 8, 1872.

The following statement, based on net coinage, imports, and exports of United States coin, with pro rata reduction for consumption in the arts from the 1st July to the 1st November, approximately exhibits the stock of gold and silver coin in the United States at the date of this report:

| Date.                                            | Gold coin.    | Silver coin.       |              |               | Total gold and silver coin. |
|--------------------------------------------------|---------------|--------------------|--------------|---------------|-----------------------------|
|                                                  |               | Full legal tender. | Subsidiary.  | Total silver. |                             |
| Last official statement July 1, 1887.....        | \$569,008,065 | \$266,990,117      | \$75,547,799 | \$342,537,916 | \$911,545,981               |
| Gain subsequent to above statement (estimate)... | 5,919,808     | 10,120,040         | 210,387      | 10,330,427    | 16,250,235                  |
| Estimate for November 1, 1887 ...                | 574,927,873   | 277,110,157        | 75,758,186   | 352,868,343   | 927,796,216                 |

In the first report made by me—namely, for the fiscal year 1885—I reduced the estimate of my predecessor of the stock of gold coin in the United States on the 1st of July, 1884, by \$30,000,000, a reduction rep-



representing the probable amount of United States gold coin used in the arts and manufactures from July 1, 1873, to June 30, 1880. No allowance had been made for such employment in the estimates of the Bureau for the seven years from 1874 to 1880. The first allowance of this kind was made in the estimate of June 30, 1881. This was \$3,300,000 for the fiscal year 1881.

In the second fiscal report made by me—namely, for the year 1886 (see page 46)—a further deduction of \$15,669,981 from the estimated stock of gold coin in the country June 30, 1885, was made for bullion in the Treasury on the 1st of July, 1873, included in previous estimates of gold coin. I also corrected an error of \$4,654,714 in the statement of gold exports of 1874. There was thus made a reduction of \$20,324,695. This, with the previous reduction of \$30,000,000 for employment of gold coin in the arts, as explained above, made a total reduction in the estimated stock of gold coin in the United States of \$50,324,695.

I now take occasion to present revised estimates of the stock of gold coin in the United States at the close of each fiscal year since 1873, as well as of bullion in mints and in the assay office at New York and in the subtreasury at New York at those dates:

REVISED ESTIMATE OF STOCK OF METALLIC MONEY IN THE UNITED STATES  
AT THE CLOSE OF EACH FISCAL YEAR FROM 1873 TO 1887.

| Date.         | *GOLD.        |                   |                                      |                         | Remarks.                                                                         |
|---------------|---------------|-------------------|--------------------------------------|-------------------------|----------------------------------------------------------------------------------|
|               | Coin.         | Bullion in mints. | Fine bars in sub-treasury, New York. | Total coin and bullion. |                                                                                  |
| June 30, 1873 | \$119,330,019 | \$15,669,981      | .....                                | \$135,000,000           | Estimate of Director Linderman.                                                  |
| 1874          | 137,708,051   | 9,671,442         | .....                                | 147,379,493             | Estimate of Director Burchard, less deductions for employment in arts and error. |
| 1875          | 111,507,562   | 6,259,631         | \$3,367,713                          | 121,134,906             | Do.                                                                              |
| 1876          | 120,368,683   | 6,320,511         | 3,367,713                            | 130,056,907             | Do.                                                                              |
| 1877          | 156,456,111   | 7,677,648         | 3,367,713                            | 167,501,472             | Do.                                                                              |
| 1878          | 205,704,875   | 7,495,102         | .....                                | 213,199,977             | Do.                                                                              |
| 1879          | 240,466,003   | 5,275,834         | .....                                | 245,741,837             | Do.                                                                              |
| 1880          | 308,633,996   | 40,723,426        | 2,483,784                            | 351,841,206             | Do.                                                                              |
| 1881          | 389,452,058   | 86,548,696        | 2,483,784                            | 478,484,538             | Do.                                                                              |
| 1882          | 450,557,490   | 53,700,225        | 2,500,000                            | 506,757,715             | Do.                                                                              |
| 1883          | 486,930,099   | 55,801,964        | .....                                | 542,732,063             | Do.                                                                              |
| 1884          | 501,307,747   | 44,193,050        | .....                                | 545,500,797             | Do.                                                                              |
| 1885          | 521,849,941   | 66,847,095        | .....                                | 588,697,036             | Estimate of Director Kimball.                                                    |
| 1886          | 548,320,031   | 42,454,430        | .....                                | 590,774,461             | Do.                                                                              |
| 1887          | 569,008,065   | 85,512,270        | .....                                | 654,520,335             | Do.                                                                              |



REVISED ESTIMATE OF STOCK OF METALLIC MONEY IN THE UNITED STATES  
AT THE CLOSE OF EACH FISCAL YEAR FROM 1873 TO 1877—Cont'd.

| Date.         | SILVER DOLLARS. |                   |                         | Subsidiary silver coin. | Remarks.                                                                         |
|---------------|-----------------|-------------------|-------------------------|-------------------------|----------------------------------------------------------------------------------|
|               | Coin.           | Bullion in mints. | Total coin and bullion. |                         |                                                                                  |
| June 30, 1873 | .....           | \$1, 149, 305     | \$1, 149, 305           | \$5, 000, 000           | Estimate of Director Linderman.                                                  |
| 1874          | .....           | 1, 592, 261       | 1, 592, 261             | 8, 763, 217             | Estimate of Director Burchard, less deductions for employment in arts and error. |
| 1875          | .....           | 2, 742, 548       | 2, 742, 548             | 16, 625, 447            | Do.                                                                              |
| 1876          | .....           | 3, 997, 258       | 3, 997, 258             | 32, 418, 734            | Do.                                                                              |
| 1877          | .....           | 4, 626, 921       | 4, 626, 921             | *51, 837, 506           | Do.                                                                              |
| 1878          | \$8, 573, 500   | 7, 695, 579       | 16, 269, 079            | *71, 778, 828           | Do.                                                                              |
| 1879          | 35, 801, 000    | 5, 475, 356       | 41, 276, 356            | *76, 249, 985           | Do.                                                                              |
| 1880          | 63, 734, 750    | 5, 925, 658       | 69, 660, 408            | *78, 862, 270           | Do.                                                                              |
| 1881          | 91, 372, 705    | 3, 924, 378       | 95, 297, 083            | *80, 087, 061           | Do.                                                                              |
| 1882          | 119, 144, 780   | 3, 643, 764       | 122, 788, 544           | *80, 428, 580           | Do.                                                                              |
| 1883          | 147, 255, 899   | 4, 791, 786       | 152, 047, 685           | *80, 960, 300           | Do.                                                                              |
| 1884          | 175, 355, 829   | 4, 950, 785       | 180, 306, 614           | †75, 261, 528           | Do.                                                                              |
| 1885          | 203, 884, 381   | 4, 654, 586       | 208, 538, 967           | 74, 939, 820            | Estimate of Director Kimball.                                                    |
| 1886          | 233, 723, 286   | 3, 468, 620       | 237, 191, 906           | 75, 060, 937            | Do.                                                                              |
| 1887          | 266, 990, 117   | 10, 455, 650      | 277, 445, 767           | 75, 547, 799            | Do.                                                                              |

\* Includes trade-dollars. † Trade-dollars estimated to be in the country (\$6,000,000) deducted.

PROPOSED LEGISLATION.

MINT AT CARSON.

The Mint at Carson was established by act of Congress approved March 3, 1863.

Two other mints were established about the same period, namely, at Denver, Colo., in 1862, and at Dalles City, Oregon, in 1864. The former was by act of appropriation (March 3, 1869) provided for as an assay office only, and has never been equipped for coinage. The site and edifice of the latter were donated to the State of Oregon by act of Congress March 3, 1875, after an expenditure of \$103,280 for building.

In order to determine the coinage needs of the United States at that period it will be well to inquire what was the coinage of the United States for the period of four years ending December 31, 1865, as well as the product of the precious metals for the same period. This is exhibited by the following statement:

STATEMENT OF PRODUCTION AND COINAGE OF GOLD AND SILVER IN THE UNITED STATES FROM 1862-1865, INCLUSIVE—CALENDAR YEARS.

| Years.    | Production.    |               |                | Coinage.           |                   |                    |
|-----------|----------------|---------------|----------------|--------------------|-------------------|--------------------|
|           | Gold.          | Silver.       | Total.         | Gold.              | Silver.           | Total.             |
| 1862..... | \$39, 200, 000 | \$4, 500, 000 | \$43, 700, 000 | \$20, 875, 997. 50 | \$1, 252, 516. 50 | \$22, 128, 514. 00 |
| 1863..... | 40, 000, 000   | 8, 500, 000   | 48, 500, 000   | 22, 445, 482. 00   | 809, 287. 80      | 23, 254, 769. 80   |
| 1864..... | 46, 100, 000   | 11, 000, 000  | 57, 100, 000   | 20, 081, 415. 00   | 609, 917. 10      | 20, 691, 332. 10   |
| 1865..... | 53, 225, 000   | 11, 250, 000  | 64, 475, 000   | 28, 295, 197. 50   | 691, 005. 00      | 28, 986, 112. 50   |
| Total..   | 178, 525, 000  | 35, 250, 000  | 213, 775, 000  | 91, 698, 002. 00   | 3, 362, 726. 40   | 95, 060, 728. 40   |



This coinage was all executed at the mints at Philadelphia and San Francisco.

The mints at New Orleans, Charlotte, N. C., and Dahlonega were suspended in 1861 and throughout the entire period of the war of the rebellion. The site and building of the mint at Dahlonega were bestowed by act of Congress (April 20, 1871) upon the trustees of an agricultural college.

It was during the same period, when two mints in the Southern States were suspended, that acts of Congress were approved providing, as above stated, for two mints on the Pacific coast in addition to the mint at San Francisco, and a third at Denver, Colo. Of the three mints thus newly created by acts of Congress, the mint at Carson is the only one that has been provided for by subsequent legislation in conformity to the provisions of the original act.

It becomes my duty to show that the mint at Carson is at the present time, and that from the first it has been, an unnecessary extension of the mint service of the United States.

I shall, accordingly, proceed to exhibit, by reference to United States documentary evidence, first, certain representations made to the House of Representatives in support of the original measure before Congress for the creation and establishment of this mint; second, its operative history as a mint; and, third, its performance since 1885, while in operation as an assay office with an acid refinery. In that year coinage was suspended for reasons which, although stated in previous reports of this series, I shall take occasion to repeat for the sake of completing the record of this mint for the information of Congress.

The original bill to establish an assay office at Dalles City, Oregon, in 1864, included a similar provision for Carson City, Nevada, notwithstanding the passage of an act by the previous Congress establishing a mint at the latter city. The bill before the Thirty-eighth Congress to establish additional assay offices gave rise to a protracted debate, in the course of which appear the arguments and representations for and against the extension of minting facilities beyond what were then afforded by the mints at Philadelphia and San Francisco.\*

Both the Director of the Mint and the Secretary of the Treasury expressed their disapprobation of any such extension.†

By the former officer, under date of February 6, 1864, it was held "not to appear expedient to increase the number of our coinage establishments."

In communicating with his concurrence the views of the Director, Secretary Chase (February 20, 1864) recommended that "so much of existing laws as authorizes coinage, except at great commercial centers, be repealed."‡

The communications above referred to were presented to the Senate by the chairman of the Committee on Finance with the following remarks:§

"At the last session of Congress, I think, we authorized the establishment of a mint in Nevada. Nothing has been done with reference to the erection of a mint there, and the Secretary recommends that we repeal the law. \* \* \* We formerly had a mint in Georgia, and one in North Carolina; but they were found always to be expensive and useless, and repeatedly an attempt was made to repeal them, but that could not be done, owing to certain causes. In connection with this subject is a petition requesting the enlargement of the branch mint at San Francisco."

\* See Congressional Globe, 1864, pp. 1383, 1772, 1946, 1952.

† *Ibid.*, pp. 1773, 1947.

‡ *Ibid.*, p. 1946.

§ *Idem.*



Statements contained in a petition from the superintendent of the branch mint at San Francisco and others induced the Secretary of the Treasury to recommend an appropriation to afford increased minting facilities in San Francisco.

The chairman of the Committee on Finance, speaking for his committee, on the same occasion remarked that taking the recommendations of the Secretary into consideration in connection with each other they could come to no other conclusion than that the wise course would be to enlarge the minting facilities at San Francisco as desired, and to establish an assay office at Portland or some other place in Oregon, as recommended by the Secretary of the Treasury himself. There was no difference of opinion in the committee, and it was thought unanimously that this was the advisable and proper course to take.\*

In the course of this debate the alternative was discussed of substituting for the mint at Carson, provided for by act of the preceding Congress, an assay office in that city. But the original bill before being passed was finally amended so as to provide for a mint instead of an assay office at Dalles City; thus, as expressed in debate, leaving "Nevada and Oregon upon precisely the same footing."

The act establishing a mint at Dalles City was virtually repealed by Congress some eleven years afterwards (March 3, 1875).

The bill to establish a branch mint in Nevada, introduced into the House of Representatives and recommended for consideration by the Secretary of the Treasury, passed that House without debate after being reported by the Committee on Ways and Means March 3, 1863.

On the same day, and, it will be noticed, toward the close of the session, the same bill was considered in the Senate, and there, without being referred to any committee, and after a short debate, in which the bill was opposed by the chairman of the Committee on Finance, was passed.

Accompanying this bill was a report prepared by a member of the Committee on Ways and Means of the House of Representatives, and apparently its chief advocate before the Committee of the Whole. The substance of this report was also represented to the Senate in behalf of the same measure.

This report, as quoted in the Senate, stated that the estimated yield of gold and silver in Nevada at that time was \$2,000,000 per month, making \$24,000,000 per annum. The yield of gold and silver, in the opinion of a Senator, was nearer \$3,000,000 than \$2,000,000 per month.

According to the best statistics for that period at the present time available, the mines of Nevada yielded in 1860 some \$100,000† of gold and silver; in 1861 less than \$2,300,000; and in 1862 less than \$6,500,000. It was not till nine years later (1872) that the yield of the mines of Nevada reached the estimate of the report, nor till ten years later that the maximum estimate offered to the Senate was reached, while it is a well known fact that from about this period the gold and silver production of the Territory has fallen to about \$8,000,000.

The report [as stated in the Senate] further goes into the cost of transporting the bullion from the mines of Nevada to the branch mint of San Francisco, which is the nearest point where the gold and silver can be deposited for coinage, and it shows that it amounts to a tax of from 5 to 6 per cent.; that the returns are received in about thirty days, with an additional cost of 2 per cent. in carrying back the coin, making an actual tax of about 7 per cent. on the gold production of the Territory of Nevada.

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\* Congressional Globe, 1864, p. 1947.

† Incorrectly cited from U. S. Commissioner as \$1,000,000, in Monograph of U. S. Geological Survey, 1883, p. 416.



The report goes on to say :

The transportation of silver is still more expensive. The bullion used in commerce can be shipped abroad in that shape as well if not better than in coin. The coinage of the amount that would find its way out of the Territory in payment of supplies and transportation it is belived will reach at least half a million per annum.\*

These statements were offered as the pith of the report made by the Committee on Ways and Means.

It was urged in the Senate that the heavy tax upon producers in Nevada, the wonderful increase of gold and silver bullion, and the necessity of keeping it in our own country by coining it ourselves, were to be considered sufficient inducements, as they had been before, for Congress to order the establishment of a mint.

A reference to the following statement of the production of the mines of Nevada from 1860 will show the exaggeration of the estimates of the product of the Territory for the period when these estimates were offered, and will also serve to indicate the steps by which the actual production reached its maximum in 1878 and the steps by which it has since declined.

According to Commissioner J. Ross Browne all but 5 or 6 per cent. of the product of Nevada was, during the eight years ending in 1866, from the mines of the Comstock Lode, the main part of whose product has ever since been forwarded to San Francisco for refining and coinage.

For the years 1868 to 1875, inclusive, the production credited each year is taken from the special reports of the Commissioner of Mining Statistics, and for the following years from the revised estimates of this Bureau.

As the estimate for 1876 to 1879 inclusive is for fiscal years, the product for the last half of 1875 is estimated a second time, and that of the last half of 1879 not estimated at all.

It will thus appear that the production of gold and silver, beginning about 1861, when it approximated \$2,000,000, increased rapidly, owing to the very rich deposits found in the Comstock Lode, until it had reached in the year 1863 some \$12,500,000. In 1878 the State was credited with a production of nearly \$48,000,000. But from this date the production declined rapidly, having fallen off in the following year to some \$21,500,000, in 1881 to some \$9,300,000, and in 1886 to about \$8,000,000.

#### PRODUCTION OF THE MINES OF NEVADA FROM 1860 TO 1886.

| Years.    | Gold. | Silver. | Total.     |
|-----------|-------|---------|------------|
| 1860..... | ..... | .....   | \$100,000  |
| 1861..... | ..... | .....   | 2,275,000  |
| 1862..... | ..... | .....   | 6,500,000  |
| 1863..... | ..... | .....   | 12,500,000 |
| 1864..... | ..... | .....   | 16,000,000 |
| 1865..... | ..... | .....   | 16,800,000 |
| 1866..... | ..... | .....   | 16,500,000 |
| 1867..... | ..... | .....   | 20,000,000 |
| 1868..... | ..... | .....   | 14,000,000 |
| 1869..... | ..... | .....   | 14,000,000 |
| 1870..... | ..... | .....   | 16,000,000 |
| 1871..... | ..... | .....   | 22,500,000 |

\* Cong. Globe, 37th Cong., 3d session, p. 1499.



## PRODUCTION OF THE MINES OF NEVADA FROM 1860 TO 1886—Continued.

| Years.      | Gold.        | Silver.       | Total.       |
|-------------|--------------|---------------|--------------|
| 1872.....   | *\$8,000,000 | *\$17,500,000 | \$25,500,000 |
| 1873.....   | *10,000,000  | *25,250,000   | 35,250,000   |
| 1874.....   | *10,000,000  | *25,450,000   | 35,450,000   |
| 1875.....   | 12,140,000   | 28,338,000    | 40,478,000   |
| 1876.....   | *13,750,934  | *28,000,000   | 41,750,934   |
| 1877.....   | 18,000,000   | 26,000,000    | 44,000,000   |
| 1878.....   | 19,546,514   | 28,130,350    | 47,676,864   |
| 1879.....   | 9,000,000    | 12,560,000    | 21,560,000   |
| 1880.....   | 4,800,000    | 10,900,000    | 15,700,000   |
| 1881.....   | 2,250,000    | 7,060,000     | 9,310,000    |
| 1882.....   | 2,000,000    | 6,750,000     | 8,750,000    |
| 1883.....   | 2,520,000    | 5,430,000     | 7,950,000    |
| 1884.....   | 3,500,000    | 5,600,000     | 9,100,000    |
| 1885.....   | 3,100,000    | 6,000,000     | 9,100,000    |
| 1886.....   | 3,090,000    | 5,000,000     | 8,090,000    |
| Total ..... | 121,697,448  | 237,968,350   | 516,840,798  |

\* Division between gold and silver based on estimated returns of following years.

The product of the Comstock Lode for the same years was as follows:

## PRODUCT OF THE COMSTOCK LODE FROM 1860 TO DECEMBER 31, 1886.

| Year.       | Authority.                                              | Gold.       | Silver.     | Total.      |
|-------------|---------------------------------------------------------|-------------|-------------|-------------|
| 1860.....   | United States Commissioner of Mining<br>Statistics..... |             |             | \$100,000   |
| 1861.....   | ... do .....                                            |             |             | 2,275,256   |
| 1862.....   | ... do .....                                            |             |             | 6,247,047   |
| 1863.....   | ... do .....                                            |             |             | 12,486,238  |
| 1864.....   | ... do .....                                            |             |             | 15,795,585  |
| 1865.....   | ... do .....                                            |             |             | 15,184,877  |
| 1866.....   | ... do .....                                            |             |             | 14,167,071  |
| 1867.....   | ... do .....                                            |             |             | 13,738,618  |
| 1868.....   | ... do .....                                            |             |             | 8,499,769   |
| 1869.....   | ... do .....                                            |             |             | 7,528,607   |
| 1870.....   | ... do .....                                            |             |             | 8,319,698   |
| 1871.....   | United States Monetary Commission,<br>1877.....         | \$4,077,027 | \$6,230,587 | 10,307,614  |
| 1872.....   | ... do .....                                            | 6,310,035   | 6,611,943   | 12,921,978  |
| 1873.....   | ... do .....                                            | 10,493,796  | 11,037,023  | 21,530,819  |
| 1874.....   | ... do .....                                            | 12,579,825  | 11,881,000  | 24,460,825  |
| 1875.....   | ... do .....                                            | 11,739,873  | 14,492,350  | 26,232,223  |
| 1876.....   | ... do .....                                            | 18,002,906  | 20,570,078  | 38,572,984  |
| 1877.....   | Report of John A. Church.....                           |             |             | 34,793,488  |
| 1878.....   | ... do .....                                            |             |             | 19,876,034  |
| 1879.....   | State tax list .....                                    |             |             | 7,477,591   |
| 1880.....   | Director of the Mint.....                               | 3,323,840   | 3,084,142   | 6,407,982   |
| 1881.....   | ... do .....                                            | 1,050,000   | 660,000     | 1,710,000   |
| 1882.....   | ... do .....                                            | 920,000     | 860,000     | 1,780,000   |
| 1883.....   | ... do .....                                            | 1,600,000   | 900,000     | 2,500,000   |
| 1884.....   | ... do .....                                            | 2,150,000   | 1,275,000   | 3,425,000   |
| 1885.....   | ... do .....                                            | 1,915,700   | 2,131,400   | 4,047,100   |
| 1886.....   | ... do .....                                            | 2,064,710   | 2,328,290   | 4,393,000   |
| Total ..... | Total .....                                             | 76,227,712  | 82,061,813  | 324,779,404 |

The production of gold and silver reported separately amounts to \$158,289,525; adding to this \$166,489,879, not separated, gives a total production of \$324,779,404.



In 1863 the cost of transportation from the mines and mills of Nevada, with which the producer of bullion was taxed before it could be returned in coin, was represented as one of the most important reasons for the establishment of a mint in that Territory.

The cost of transporting bullion from the mines to the mint at San Francisco was stated in the report of the Committee on Ways and Means, above referred to, as 5 to 6 per cent. of its value, and 2 per cent. additional for return of coin.

It will be my duty to show that the conditions of transportation, as well as the conditions of the production of the precious metals, have since changed in Nevada, and especially that while in that State railway facilities have been increased, the production of gold and silver has greatly declined in importance.

It will also be shown that the mint at Carson has at no period of its history received considerable deposits from the mines of the Comstock Lode, their product having continued to be sent to San Francisco for coinage, the same as before the establishment of that mint.

It will appear, indeed, that very important considerations, now affected by the cost of transportation of bullion, specie, and currency to and from Carson, are most unfavorable to the operations of coinage at the mint, and even to the minor operations of an assay office now carried on at that institution.

The mint at Carson was opened for business January 8, 1870.

Carson is on the line of the Virginia and Truckee Railroad, 34 miles from Reno, on the Central Pacific Railroad, and 300 from San Francisco, and some 14 miles from Virginia City—the location of the great mines of the Comstock Lode. Its population as given by census for 1880 was then 4,229.

Substantially the whole product of these mines, instead of being transported south this short distance to Carson for parting and refining and coinage, or in the case of silver at present for conversion into bars, has always been shipped directly to San Francisco for parting and refining, for coinage of all the gold, and for as much of the silver as required by considerable, and often large, demands from the mint at that city for coinage of dollars.

As the product of the Comstock Lode down to the year 1881 has constituted some seven-tenths of the gold and silver product of the whole State, it now remains to account for the disposition of the other three-tenths, no small part of which has been reported from Storey County, exclusive of Virginia City, and from the neighboring counties—Lyon, Washoe, and Ormsby. From these four counties, and perhaps occasionally from the Bodie district, substantially the whole of the deposits of the mint at Carson have been derived.

The subjoined table of deposits and coinage at the mint at Carson from 1870, taken in connection with the following table of the production of the mines of Storey and Lyon Counties from the same year to the close of 1886, will serve to show how small has been the aggregate of deposits at that mint in comparison with the volume of the precious metals forwarded from the same section to San Francisco for refining and further disposition.



## DEPOSITS AND COINAGE AT THE MINT AT CARSON FROM ITS ORGANIZATION.

| Year.     | Deposits, by fiscal years. |               |               | Coinage, by calendar years. |               |               |
|-----------|----------------------------|---------------|---------------|-----------------------------|---------------|---------------|
|           | Gold.                      | Silver.       | Total.        | Gold.                       | Silver.       | Total.        |
| 1870..... | \$124,154.44               | *\$28,262.16  | \$152,416.60  | \$173,235                   | \$41,855.50   | \$215,090.50  |
| 1871..... | 1,003,809.60               | *1,290,684.85 | 2,294,494.45  | 469,440                     | 76,083.50     | 545,523.50    |
| 1872..... | 4,371,573.55               | *4,192,863.14 | 8,564,436.69  | 732,900                     | 143,825.00    | 876,725.00    |
| 1873..... | 5,004,536.69               | *4,243,320.66 | 9,247,857.35  | 530,710                     | 302,564.60    | 833,274.60    |
| 1874..... | 2,213,041.96               | †2,875,116.82 | 5,088,158.78  | 2,575,360                   | 1,403,781.70  | 3,979,141.70  |
| 1875..... | 2,540,057.59               | †3,030,910.73 | 5,570,968.32  | 2,359,310                   | 2,603,858.00  | 4,963,168.00  |
| 1876..... | 3,175,046.92               | †5,049,290.04 | 8,224,336.96  | 2,850,215                   | 3,552,000.00  | 6,402,215.00  |
| 1877..... | 1,738,298.28               | †3,653,630.89 | 5,391,929.17  | 928,020                     | 3,062,000.00  | 3,990,020.00  |
| 1878..... | 737,719.85                 | 2,447,279.59  | 3,184,999.44  | 341,310                     | 2,609,000.00  | 2,950,310.00  |
| 1879..... | 318,852.71                 | 1,020,660.24  | 1,339,512.95  | 318,185                     | 756,000.00    | 1,074,185.00  |
| 1880..... | 368,174.51                 | 622,291.88    | 990,466.39    | 366,985                     | 591,000.00    | 957,985.00    |
| 1881..... | 517,571.62                 | 590,805.03    | 1,108,376.65  | 309,580                     | 296,000.00    | 605,580.00    |
| 1882..... | 1,016,966.05               | 1,003,369.24  | 2,020,335.29  | 1,264,525                   | 1,133,000.00  | 2,397,525.00  |
| 1883..... | 1,472,802.16               | 1,293,398.77  | 2,766,200.93  | 1,384,030                   | 1,204,000.00  | 2,588,030.00  |
| 1884..... | 1,451,819.72               | 958,732.41    | 2,410,552.13  | 1,804,040                   | 1,136,000.00  | 2,940,040.00  |
| 1885..... | 1,505,665.23               | 1,159,138.49  | 2,664,803.72  | 189,000                     | 228,000.00    | 417,000.00    |
| 1886..... | 12,938.21                  | 992.57        | 13,930.78     | .....                       | .....         | .....         |
| 1887..... | 107,671.28                 | 70,930.43     | 178,601.71    | .....                       | .....         | .....         |
| Total     | 27,680,700.37              | 33,531,677.94 | 61,212,378.31 | 16,596,845                  | 19,138,968.30 | 35,735,813.30 |

\* For unparted bars.

† For Trade-dollars.

‡ For subsidiary coinage.

## \*PRODUCTION OF LYON AND STOREY COUNTIES, NEVADA, FROM 1870 TO 1886, INCLUSIVE.

| Years.    | Gold.       | Silver.     | Total.      |
|-----------|-------------|-------------|-------------|
| 1870..... | .....       | .....       | \$8,319,700 |
| 1871..... | .....       | .....       | 11,172,964  |
| 1872..... | .....       | .....       | 13,569,724  |
| 1873..... | .....       | .....       | 18,649,485  |
| 1874..... | .....       | .....       | 22,400,783  |
| 1875..... | .....       | .....       | 26,396,722  |
| 1876..... | .....       | .....       | 34,217,794  |
| 1877..... | .....       | .....       | 34,900,635  |
| 1878..... | .....       | .....       | 36,387,981  |
| 1879..... | .....       | .....       | 9,801,249   |
| 1880..... | \$3,347,613 | \$3,230,963 | 6,578,576   |
| 1881..... | 1,050,000   | 660,000     | 1,710,000   |
| 1882..... | 920,000     | 860,000     | 1,780,000   |
| 1883..... | 1,645,000   | 970,000     | 2,615,000   |
| 1884..... | 1,900,000   | 1,450,000   | 3,350,000   |
| 1885..... | 2,000,000   | 2,300,000   | 4,300,000   |
| 1886..... | 2,158,604   | 2,496,000   | 4,654,604   |
| Total     | .....       | .....       | 240,805,217 |

\*Statement for 1870-1875 from Reports of Special Commissioner of Mining Statistics; for 1876-1886, Reports of Director of the Mint.



The above statements of production of gold and silver in the same section of country in relation to which the city of Carson is centrally located, taken in comparison with the returns from the mint at that city, sufficiently indicate the small importance of this institution to the mining and milling industries of Nevada either during so much of the period of their prosperity as this mint was open, or during the more recent period of their decline.

The fact above indicated is in general terms due to the geographical location of the mint, which, although near a great mining center, has proved to be far from a bullion center in the strict or commercial sense of that term. That it has never been able to divert from San Francisco, Comstock and other bullion, reduced from the native product, to the extent of its working capacity, is principally due to ordinary considerations of expediency on the part of the local producer, and to the broad fact that an immediate disposition of large values of gold or silver in coin or bars could at all times be made at San Francisco to greater advantage than at Carson.\*

The expediency to the large producer of gold bullion in Nevada, as between the alternative of depositing at the mint at San Francisco or at the mint at Carson, closer at hand, is determined, first, by the cost of transportation, usually by express. Expediency is further in favor of the mint at San Francisco from the circumstance that returns by draft are at once available for supplies and general use, and from the circumstance that San Francisco has always offered superior facilities for parting by private refineries as well as by the mint at that city. One of the most important of such facilities is a ready market for silver bars over and above the limited demand for coinage.

The depositor at Carson is, on the other hand, called upon to transport his bullion to that point and to receive back, usually by express, the value in coin, the excess of which over his local requirements has, as a rule, by a separate transaction, to be forwarded to bank at San Francisco for general use as capital. Or, again, silver bars in excess of coinage requirements at Carson, and in such case not purchased by that mint, are returned in kind to the depositor, when, as a rule, their immediate disposition is transportation to market at San Francisco.

It is here proper to remark that, as a matter of fact, during the period of greatest activity at the mint at Carson the purposes and wishes of the depositor were regarded as far as practicable by payment in cash at his option in draft on San Francisco or New York for silver bullion purchased. Valuable concessions of this kind to the depositor of bullion in Nevada have been made from time to time for the benefit of the mint at Carson.

On the part of the Government the expediency of coinage at the mint at San Francisco as compared with the mint at Carson is determined—

First, by the excess in cost of material laid down at Carson corresponding to the cost of transportation over and above the cost at San Francisco.

Second, by the greater cost of transfer of coin to the United States Treasury or its branches, and by actual cost of transfer of other public

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\* "Notwithstanding the fact that the mint at Carson City is located but a short distance from the productive mines of the Comstock lode, higher prices were demanded for bullion deliverable at Carson than at San Francisco, and, in addition, the rates charged by the express company for transportation of silver dollars were higher from Carson than from San Francisco."—Annual Report of the Director of the Mint, fiscal year 1879, p. 8.



moneys to the extent that United States Treasury drafts are drawn in payment of deposits, for the reason that coin at the mint not returned to the depositor is ultimately transferred at the cost of the Government to the United States Treasury, a sub-treasury, or public depository.

The requirements for silver coin on the part of regular depositors at the mint at Carson have been practically limited to local purposes, or mainly to what was paid out in cash for labor—and in most cases much less than the labor accounts of mines and mills, for the reason that large proportions of these accounts have as elsewhere been settled in goods, bought in the East or San Francisco and paid for by draft through San Francisco.

This is still the only regular local requirement for coin, and the practical limit of distribution of either gold or silver coin from the mint at Carson. Under the existing conditions of the mining and milling industries of that section of country, the local requirements for coin have become so greatly diminished that but little gold can be expected for deposit, inasmuch as the avails of silver partings from gold bullion, and likewise purchased for coinage by all mints and assay offices, tend equally with payments for gold, to meet local requirements for disbursements of coin.

The express charges for transporting silver coin from the mint at Carson to points east of the Rocky Mountains have been from \$10 to \$14 per \$1,000, except in the case of a special contract for the transfer of some 3,000,000 silver dollars to the United States Treasury at Washington in 1885.

The following statement exhibits the value of silver dollars coined at the mint at Carson from 1878 to the suspension of coinage in 1885, together with the value of the silver dollars actually paid out, and so distributed.

|                                   |               |
|-----------------------------------|---------------|
| Coined .....                      | \$7, 575, 288 |
| Transferred to Treasury .....     | 3, 118, 072   |
| Distributed .....                 | 4, 457, 216   |
| Annual average distribution ..... | 636, 745      |

For the first three years of operations at the mint at Carson, from 1870 to 1872 inclusive, a considerable volume of silver was deposited for unparted bars. From 1873 to the middle of 1875 large deposits of silver were made for trade-dollars, many of which passed into local circulation. For the coinage of subsidiary silver coin at this mint in 1876 and the following year comparatively large purchases of silver were made. Since that time all silver coinage has consisted of standard dollars, the monthly capacity of the mint for this kind of coin being some 200,000. All of the silver coined at this mint has been deposited in an unparted state. The deposits of gold, therefore, correspond in amount to the relative proportion of this metal contained in unparted deposits known as doré bullion.

If special purchases of unparted silver bullion be undertaken for continued coinage of silver dollars at Carson, it is extremely doubtful whether it can as a rule be bought at current rates, as now the case at San Francisco for the limited requirements of the mint at that city. These rates are generally somewhat below the rates current in the Eastern States. And it is also doubtful whether offerings of silver bullion for delivery at Carson would in the future be any more regular, or purchases be attended with fewer difficulties than formerly when required for a stated coinage of dollars at the mint at that point.

If on the other hand proposals for the delivery of silver bullion at Carson be accepted according to the ruling of the Secretary of the



Treasury on the recommendation of the Treasury Commission in October, 1878, only at a rate of one cent an ounce below parity of London rate, or at any rate less than current rates in San Francisco, it cannot be expected that any regular supply of silver for the mint at Carson can be secured.

Coinage of silver dollars at Carson, from bullion there delivered at any reasonable or practicable rate, will, as already shown, be subject to a much higher cost of manufacture at the mint at Carson as compared with the cost at Philadelphia, New Orleans, and San Francisco; and also to the ultimate additional cost of transfer to San Francisco or Washington, except to the very small extent that silver dollars may be received in payment for silver purchased at the option of the seller or depositor of unparted bullion.

It will thus be seen that the conditions of distribution of coin from the mint at Carson, which, even in the flourishing period of the mining and milling industries of the neighboring section of Nevada, so operated as to narrowly limit its output to the local requirements, are now far less favorable, owing to the contraction of these local industries during the last seven years.

The requirements of the coinage of standard silver dollars under mandatory provisions of law are such, that regularity in purchases of silver at any given mint occupied with its coinage is indispensable. At no time since the mint at Carson has been called upon to contribute a stated monthly output of dollars by way of supplement to the larger production of the mints at Philadelphia and New Orleans has it been practicable to depend on deposits of silver without additional purchases for this purpose.

Purchases for the mint at Carson by the Commission at this Department were seldom without difficulty in procuring the necessary quantity at reasonable rates. So great had this difficulty become in 1879, that coinage was suspended at Carson from March 1 of that year to June 30, and from November 1 of the same year to May 1, 1880, and again from April to October in 1881. This period was about the beginning of the decline of production of the Comstock Lode.

The cost per piece of coinage at the mint at Carson when mainly occupied with double eagles and silver dollars was 7.28 cents in 1884 and 9.13 cents in 1885, against 1.55 in 1884 and 1.49 in 1885 at the mint at New Orleans—the two mints being occupied with about the same class of coinage.\*

On February 26, 1879, the authority, which had been given to the mint at Carson, to purchase silver bullion in lots of less than ten thousand (10,000) ounces was revoked, on account, as stated, of the difficulty of procuring silver bullion for delivery at that mint at reasonable rates, and of the high rates demanded by the express companies for transporting coin.

Instructions were at the same time given for the coining into silver dollars of the stock of silver bullion then on hand, and for reduction of the force of workmen, assistants, and adjusters to such number as would enable that mint to manipulate such gold bullion only as should be in future deposited, and to refine such silver bullion as should be deposited for return in fine bars.†

These instructions were communicated by the Acting Director of the Mint with the written approval of the Secretary of the Treasury.

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\* See Report of the Director of the Mint, 1885, p. 13.

† See Report of the Director of the Mint, 1879, p. 8.



Assistant Secretary French, United States Treasurer Wyman, and Director Burchard, constituting the Treasury Commission for the weekly purchase of silver, recommended acceptance of offers for the sale of silver to be delivered at Carson only when the rates were such that the cost of transferring the resulting coin, added to the price of bullion, would not exceed the cost at the mints at Philadelphia and New Orleans.

On March 8, 1885, the superintendent, Mr. James Crawford, died. Business was suspended and the mint closed, pending appointment and qualification of a successor, until April 1, when a new superintendent and new coiner assumed office.

March 28, the balance of the regular appropriation for "wages of workmen" being but \$7,200 for four months' operations, the Director of the Mint, with the approval of the Secretary of the Treasury, ordered the suspension of coinage (which had not been resumed) for the remainder of the fiscal year 1885; also, that the force of clerks, workmen, etc., be reduced to the lowest possible limit. The receipt of bullion for "parting and refining," and local purchases of silver for the standard dollar coinage, however, were allowed to continue.

May 8, by Department order, the superintendent at Carson was instructed to discontinue the purchase of silver bullion until further notice.

May 30 the Secretary of the Treasury authorized the Treasurer of the United States to instruct the superintendent of the mint at Carson, as well as assayers in charge of the United States assay offices other than at New York, that thereafter funds to be used by them for the purchase of bullion would be placed with the assistant treasurers at New York and San Francisco.

June 11 the Secretary further directed that no silver be purchased, except silver "parted" from gold and deposits of mutilated United States coin, and also that a charge be imposed on deposits of gold bullion to cover transportation to the mint at San Francisco.

August 14 the coiner, for want of occupation, was suspended by the President.

November 6 it was ordered that the mint at Carson be closed to receipt of deposits, and that clerks, assistants, and workmen be discharged.

November 16 the melter and refiner and the assayer were suspended by the President.

The falling off of the business of the mint at Carson, which led to the closing of that institution, will, in connection with the above statement, be exhibited by the fact that during the first three months of the fiscal year 1886 the deposits of gold at that institution had fallen to 518 standard ounces, from 23,333 standard ounces for the corresponding period of 1885.

It having been urged upon this Bureau that the prospects for business had become so greatly improved as to justify the reopening of the mint, I undertook to solicit, through Superintendent Garrard, from parties most interested in such a measure, some guaranty which might justify the Department in carrying out the recommendations looking to that end on the footing, at least, of an assay office.

The estimate by the Department for the expenditures of the mint at Carson was for an amount sufficient alone for the proper custody of the building and its contents. But no such appropriation having been reported in the legislative, executive, and judicial appropriation bill, I took occasion, on 5th June, to submit the proposition whether it would not be well to suggest for the consideration of Congress an appropria-



tion the same as that for the previous fiscal year. This was in view of the fact that representations had been made to the Bureau of the Mint of the readiness on the part of certain producers of bullion to deposit the same at the mint at Carson instead of sending it to private refineries, on condition that certain benefits, which it was claimed are conferred by the law, but which during the year 1885 had been withdrawn from that institution in common with some others by the action of the Department, were restored.

The recommendation was made especially in view of the fact that the omission of the usual appropriation for the mint at Carson would deprive that institution of the means to reopen either for the receipt of bullion or for coinage operations, if in the course of the year, at the discretion of the Department, it should be deemed expedient.

I took occasion also to say that it was doubtless true that the cessation of deposits at the mint at Carson was largely due, first, to the payment of all depositors by draft instead of in cash; and, second, to the collection of a transportation charge from depositors for the cost of transportation of refined bullion to the mint at San Francisco by express.

Up to the close of the fiscal year no guaranty could be obtained which seemed to justify, in the opinion of the Bureau, the resumption of operations at that mint even on a reduced scale.

Since the close of the fiscal year, however, representations have been made to this Bureau to show the existence of such conditions as might reasonably be expected to provide business for this mint conducted as an assay office. And claims have been urged on the Department of the right of producers within reach of this mint to deposit their bullion and to receive payment therefor in current funds.

In recognition of such claims it was decided to reopen this mint to depositors, and to provide for the payment of deposits in current funds. (Extract from Annual Report of the Director of the Mint for 1886, p. 30.)

The only tangible proposition looking to a considerable or regular supply of silver bullion at Carson for coinage up to a stated quota of silver dollars has been on the part of a producer whose deposits were the largest during the period of the more active coinage operations at that mint. This proposition was for the delivery at Carson of silver partings at San Francisco rates, on the further condition that payments for both gold and silver be by remittance of United States Treasury draft on San Francisco, or otherwise, at the cost of the mint.

Such an arrangement would be in favor of the depositor and against the mint by at least the cost of transportation to San Francisco at \$3.80 per 1,000 ounces for silver bullion (or about \$3 per \$1,000), and from \$1.50 to \$2 per \$1,000 on gold coin. The further effect of an arrangement of this kind would be to stop even the least distribution of silver dollars from the mint itself, thus throwing upon the mint the whole burden of their transfer to San Francisco or Washington.

#### OPERATION OF THE MINT AT CARSON AS AN ASSAY OFFICE.

The mint at Carson has at the present date been in operation more than a year as an assay office of the first class on the same footing as the assay office at New York—that is, with the adjunct of an acid refinery.

The representations made to this Department, and on the strength of which the mint was opened for deposits in October, 1886, have not since been borne out, notwithstanding the exercise by the depositor of gold bullion of every right which belonged to him before coinage oper-



ations were suspended. Silver deposits only could not be received in unlimited quantity except for parting and return of silver in bars.

During the last year, as before, unparted gold bullion has been deposited for coin, and the silver partings have been purchased for cash to the extent of the supply of such bullion, which has, however, apparently kept within the requirements for local industrial disbursements. These have become less with the prevailing decline in local mining and milling industries.

Disbursements for deposits have been largely made in cash, which has been provided at a cost to the Treasury of \$3 per \$1,000 for transfer of coin from San Francisco.

The following statement exhibits the operations for the year ending October 1, 1887:

| Character.                          | Standard ounces. |
|-------------------------------------|------------------|
| Gold deposited and parted .....     | \$8,407.782      |
| Silver purchased.....               | 42,496.29        |
| Silver parted (and purchased) ..... | 1,520.34         |
| Silver deposited .....              | 34,983.06        |

From the above statement it is obvious that the convenience at present afforded by this mint to a few local depositors is, on the basis of the operations of the mint at Carson for the past twelvemonth, at a cost to the mint as high as 18 per cent. of the value of the deposits. Esteemed as the convenience may be by the local depositor of small values of gold bullion, it has been shown that this convenience is of comparatively little importance to the regular producer, whose general business is conducted at San Francisco, where a market is found at current rates for silver partings, independent of only occasional requirements of the mint at that city.

The facts above, stated in as brief a manner as warranted by the importance of the subject, tend to prove that the mint at Carson, although, at the time of its establishment at least, not far from the most important mining center in the Republic, has never since proved to be a bullion center like San Francisco or New York, either in the commercial or technical sense of that term. Coinage operations at that mint, begun in 1870, have been since attended with but little further advantage to the citizens of Nevada than what has sprung from the increase of local business incidental to its operations, and from the employment offered to labor.

The producer of bullion in Nevada, for whose supposed benefit this institution was established, has as a rule found it for his own interest to deposit his bullion at San Francisco rather than at home. The mint service, which was also presumed to be benefited by the establishment of this mint, has gained nothing from its operations, all of which could have been, as still they can be, conducted to greater advantage at other mints.

While the cost of coinage is some five times that of the same kind at other mints, so as to have been found prohibitory, the net cost to the mint of alone receiving and parting deposits of bullion under the same provisions of law and regulation as in the case of all other mints and the assay office at New York, has proved not less than 18 per cent. of the spot value of the deposits, a cost, as held by this Bureau, also prohibitory.

Under the circumstance that Congress made its usual annual appro-



priations for the support of the mint at Carson for the present year, after the Committee on Appropriations of the House of Representatives had advisedly omitted to report any, except for care of building and machinery, the authority of Congress was virtually given for the continued operation of that mint during the present year. The Bureau therefore has found no reason to seek other authority, if such there be, for suspending operations, so clearly proved to be against common expediency, public interests, and ordinary principles of administration.

No recommendation to Congress has been practicable by way of estimates on my part for another year, for the continuance of operations at the mint at Carson.

Under the circumstances above set forth, the same at present as in the past, and as likely to be in the future, it becomes my duty to recommend for the good of the mint service that the mint at Carson be finally closed, that its machinery and other equipment be distributed among the several mints and assay offices, and that the building be applied to some other public purpose.

#### ASSAY OFFICE AT SAINT LOUIS.

Under the requirements of the act of February 1, 1881, the Secretary of the Treasury was authorized to establish an assay office at Saint Louis and to set apart sufficient room for its business in the Government building used for a post-office and custom-house in that city.

Suitable rooms were set apart in the building referred to and fitted up with the necessary fixtures and apparatus. During the repair of the Government building the assayer has been authorized to rent suitable accommodations in an adjoining building at an annual rental of \$480.

Whatever may have been the purpose in establishing an assay office in Saint Louis, this institution has failed to be of any considerable practical benefit to the mint service. Not being located in a mining section, it has likewise proved of little practical advantage to the mining industry of the United States.

The following table shows the business of the United States assay office at Saint Louis since its establishment:

| Fiscal<br>year. | Deposits.       |                                      |              |                                                                |                                      |             | Total gold<br>and silver. |
|-----------------|-----------------|--------------------------------------|--------------|----------------------------------------------------------------|--------------------------------------|-------------|---------------------------|
|                 | Gold.           |                                      |              | Silver deposited for bars and con-<br>tained in gold deposits. |                                      |             |                           |
|                 | New<br>bullion. | Jewelers'<br>bars, old<br>coin, etc. | Total.       | New<br>bullion.                                                | Jewelers'<br>bars, old<br>coin, etc. | Total.      |                           |
| 1882.....       | \$185. 23       | \$6, 000. 69                         | \$6, 185. 92 | \$20. 95                                                       | \$757. 92                            | \$778. 87   | \$6, 964. 79              |
| 1883.....       | 4, 483. 18      | 21, 252. 30                          | 25, 735. 48  | 4, 984. 02                                                     | 2, 067. 17                           | 7, 051. 19  | 32, 786. 67               |
| 1884.....       | 10, 698. 05     | 42, 557. 22                          | 53, 255. 27  | 117. 99                                                        | 5, 106. 77                           | 5, 224. 76  | 58, 480. 03               |
| 1885.....       | 30, 281. 73     | 63, 415. 79                          | 93, 697. 52  | 361. 33                                                        | 7, 349. 02                           | 7, 710. 35  | 101, 407. 87              |
| 1886.....       | 67, 566. 64     | 51, 667. 32                          | 119, 233. 96 | 2, 192. 38                                                     | 5, 703. 68                           | 7, 896. 06  | 127, 130. 02              |
| 1887.....       | 55, 237. 43     | 50, 883. 73                          | 106, 121. 16 | 1, 699. 80                                                     | 3, 451. 24                           | 5, 151. 04  | 111, 272. 20              |
| Total .         | 168, 452. 26    | 235, 777. 05                         | 404, 229. 31 | 9, 376. 47                                                     | 24, 435. 80                          | 33, 812. 27 | 438, 041. 58              |



| Fiscal year. | Earnings.  | Expenditures.  | Percentage of expenditures to deposits. |
|--------------|------------|----------------|-----------------------------------------|
| 1882.....    | \$111. 16  | *\$11, 880. 65 | .....                                   |
| 1883.....    | 414. 32    | 5, 372. 03     | .....                                   |
| 1884.....    | 676. 82    | 5, 338. 51     | .....                                   |
| 1885.....    | 783. 65    | 6, 500. 01     | .....                                   |
| 1886.....    | 703. 67    | 5, 381. 43     | .....                                   |
| 1887.....    | 696. 28    | 5, 339. 30     | .....                                   |
| Total .....  | 3, 385. 90 | 39, 811. 93    | †9. 1                                   |

\* Includes \$6,896.11 for fixtures.

† Average.

It will be noticed that the value of the deposits during the six years ended June 30, 1887, was \$438,041.58, of which the sum of \$260,212.85 consisted of deposits of old jewelry, old coin, and miscellaneous material, and only \$177,828.73 of new bullion of domestic production. About 60 per cent. of all the deposits consisted of old material of the class mentioned, and only 40 per cent. of new bullion.

The expenses of this assay office during the six years in question have been \$39,811.93. Its maintenance has been at a cost of about 9 per cent. of the value of all the deposits, and over 20 per cent. of the value of its deposits of new bullion of domestic production. Its present annual expenditures are about 5 per cent. of the value of the total deposits, and about 10 per cent. of the value of its deposits of new bullion.

This does not include the cost on the part of the Government of shipping the deposits to the mint at Philadelphia for refining and coinage.

In compliance with a Senate resolution of February 27, 1875, requesting information in relation to the establishment of a branch mint in the Western States or the (upper) Mississippi Valley, a message from the President of the United States was communicated to the Senate January 6, 1876.\*

On February 19, 1880, the Committee on Coinage, Weights, and Measures, to whom had been referred the various bills for further mint facilities, as well as for the establishment of new mints, made a report (No. 267) to accompany bill H. R. 2946. The same committee, to whom had been referred bill H. R. 6025, reported May 18, 1880,† in favor of the establishment of an assay office at Saint Louis, which was accordingly established by act of Congress approved February 1, 1881.

Good and cogent as some of the reasons may have been when originally urged in favor of the establishment of a mint at Saint Louis, the same reasons, as afterwards reported in favor of the establishment of an assay office in that city, were based on assumed or hypothetical conditions which have never since prevailed.

While Saint Louis is the seat of an extensive metallurgical industry, of which the output of precious metals is large, the smelting works are fully equipped for the production of fine metal without recourse to such limited facilities as are offered by the several assay offices of the Government. Thus it is that Saint Louis is not a bullion center in the mint sense of that term. In any other sense it is a center of production like numerous other points where works are located for the complete reduction and parting of the precious metals.

\* Ex. Doc. No. 11, Forty-fourth Congress, first session.

† Forty-sixth Congress, Report No. 1462.



The product of large refineries at Saint Louis, the same as at other points in the United States, finds its way to the mints of the United States, or otherwise to market, without the intervention of an assay office of the Government.

According to the mint practice of the United States it has never been practicable for the assay office at Saint Louis to act as a medium for the purchase of silver bullion for coinage at the mint at New Orleans.

Contrary to what seems to have been proposed, but in conformity to the long-established mint-practice of the United States, the assay office at Saint Louis has taken no part as a special agency for the purchase of silver bullion for coinage, the bulk of such purchases being subject to delivery at coinage mints, and mostly in the form of bars already parted. In that form all but a small fraction of the whole silver product of the United States is placed in the market at the hands of private refiners, few of whom are also miners.

The small fraction of silver otherwise purchased for coinage in a form already parted from gold, corresponds to what is contained in gold deposits above a certain fineness. Silver bullion for coinage at the mint at New Orleans is purchased for delivery at that mint free of cost to the Government, and at the same price as when delivered at the mint at Philadelphia. It is indeed far from certain that silver could be regularly purchased for delivery at Saint Louis at any lower price than for delivery at New Orleans.

Besides the melting and assaying of silver deposits for return in bars, the assay of gold deposits, and payment therefor, and their transmission to a coinage mint, constitute the whole business of the assay office at Saint Louis, the same as at all the other minor assay offices of the United States.

The main benefit derived from it is on the part of local depositors of old material, the avails of which are free of cost for expressage to one of the mints or assay offices, or, in the lack of other local facilities, to some other city nearer at hand where such facilities are found.

The business of the present assay office is mainly of a character which pertains to private refineries, such as are found in all large cities.

The continuance of this assay office has long been considered by this Bureau as an expenditure of public money, if not contrary to the purpose for which similar institutions are maintained by the Government, at least as an expenditure without corresponding benefit either to the mining industry or to the mint service of the Republic.

I have therefore deemed it my duty to omit an estimate of appropriations for the fiscal year 1889 for the support of the assay office at Saint Louis. And it seems to be my present duty to suggest that the Department take the regular course to recommend that this assay office be abolished.

BILL FOR THE RELIEF OF JAMES C. BOOTH, MELTER AND REFINER OF THE MINT AT PHILADELPHIA.

On April 26, 1886, a bill (H. R. 8256) was introduced in the House of Representatives, read twice, referred to the Committee on Claims, and ordered to be printed. This bill was as follows:

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury be, and he is hereby, authorized and required to pay James C. Booth, melter and refiner of the mint of the United States at Philadelphia, out of any money in the Treasury not otherwise appropriated, the sum of one thousand eight hundred and forty-one dollars and eighty-seven cents, in full for the cost value of one thousand nine hundred and eighty ounces and twelve-hundredths of an ounce of silver bullion of standard fineness deposited by him with the



superintendent of the mint at Philadelphia to make good a deficiency of that amount of bullion in the accounts of the mint for the fiscal year eighteen hundred and eighty-five, the same being the number of ounces of standard silver bullion contained in three bars missing from said mint, supposed to have been stolen while in the charge of the melter and refiner, but for which safe storage could not be provided for want of vault capacity in the mint.

On the 27th of April, 1886, the Director of the Mint addressed to the chairman of the Committee on Claims, House of Representatives, the following communication on the subject of the above bill:

TREASURY DEPARTMENT, BUREAU OF THE MINT,

Washington, D. C., April 27, 1886.

SIR: Referring to H. R. bill 8256, for the relief of James C. Booth, melter and refiner of the mint of the United States at Philadelphia, introduced in the House of Representatives yesterday by the Hon. Samuel J. Randall, and referred to the Committee on Claims, I have the honor to invite the attention of your honorable committee to the following statement. On page 14 of my annual report for 1885, with reference to the mint at Philadelphia, appears the following:

"The melter and refiner had received during the year 646,626.931 standard ounces of gold bullion, with a wastage of 7.885 ounces; and 28,936,069.91 standard ounces of silver bullion, with an apparent wastage of 3,541.93 ounces. It appears, however, that on January 3, 1885, silver bars numbered 7087, 7093, and 7113, containing 1,980.12 ounces of silver, not having been melted, were missed by the melter and refiner and the loss communicated by letter, on the next working day, to the superintendent. The wastage thus far actually allowed him was only 1,561.81 ounces."

This matter is again referred to on page 20 of the same report as follows:

"From this mint (Philadelphia) were missing silver bars containing 1,980.12 ounces of silver, valued at \$1,936.62, the supposed theft of which, in the winter of 1884-'85, is now under investigation. Though promptly reported to the general department by the operative officer to whose custody such bars are technically committed, neither the theft of these bars nor the specific deficit equivalent to their value was duly reported to this Bureau until so reported by the present superintendent. The specific deficit created by the loss of these bars is at present borne on the books in a 'suspense account,' there seeming no justification for charging it as wastage, as, from the circumstance that it was not duly reported, seems to have been proposed."

It was found necessary to hold the melter and refiner technically responsible, under section 3508, Revised Statutes, for the 1,980.12 ounces of silver as above. Upon the demand of the Bureau, the melter and refiner has promptly deposited with the superintendent of the mint at Philadelphia this quantity of silver.

The "suspense account" specially opened for the purpose in the books of the mint at Philadelphia and to which was provisionally charged this amount of silver has been credited with the same amount, and therefore closed. The facts as briefly recited by me in my annual report will, so far as the melter and refiner is concerned, be seen to leave none but *technical* grounds for the responsibility of that officer in this case, no question arising as to the faithful discharge of his duties, or as to the exercise of due vigilance in the matter of the custody of silver bullion.

Referring in my report to the unsatisfactory conditions of the storage of bullion and coin in mints and assay offices, under the exigency of the accumulation of silver coin which the Treasury has not found it expedient to remove, I instanced the necessary exposure of bullion in the court of the mint at Philadelphia, where the thefts were committed.

Although responsible for all bullion delivered at the mint and obliged to receipt for the same, the melter and refiner is without the power to provide extra means for the safety of what is beyond the capacity of his own vaults. The melter and refiner is thus to be exonerated from moral responsibility.

In my report, as above quoted, it is stated that "the melter and refiner had received during the year \* \* \* 28,936,069.91 standard ounces of silver bullion, with an apparent wastage of 3,541.93 ounces," and that "the wastage thus far allowed him was only 1,561.81 ounces."

Section 3542, Revised Statutes, precludes the loss corresponding to the quantity of silver stolen being charged to "wastage," as it clearly can not be classified as "*bona fide* waste." In view, however, of the facts here presented, and of the exceedingly small proportion of wastage as compared with the large amount of silver operated upon, I have the honor to recommend, as an act of simple justice to the melter and refiner; that the relief asked for in bill 8256 be recommended by resolution of your honorable committee for enactment by Congress.

Very respectfully,

JAS. P. KIMBALL,  
*Director of the Mint.*

Hon. WILLIAM M. SPRINGER,  
*Chairman Committee on Claims, House of Representatives.*



On the 3d of February, 1887, the following communication was addressed to the Secretary of the Treasury with reference to a letter of the chairman of the Committee on Claims, House of Representatives, on the same subject:

TREASURY DEPARTMENT, BUREAU OF THE MINT,  
*Washington, D. C., February 3, 1887.*

SIR: In reply to your reference of the inclosed letter of the chairman of the Committee on Claims, House of Representatives, I have the honor to state that the claim of Dr. James C. Booth, melter and refiner of the United States mint at Philadelphia, for \$1,841.87, is based on the payment by him of this amount, corresponding to the value of 1,980.12 standard ounces of silver stolen in the winter of 1884-'85 while technically in his custody from the fact of his having receipted for the same. His responsibility, as a matter of fact, was thus only technical, owing to the circumstance that no provision was made by the superintendent for the safe custody of silver bullion for want of vault room.

It was therefore stored in the court of the mint and thus exposed to depredation, a circumstance over which the melter and refiner had no control. When called upon by me to make good the deficiency charged to him this was done without demur, and the account closed on the books of the mint.

All the circumstances in the case, with their technical bearing, were related by me in my report for the fiscal year 1885, pages 14 and 20, and again referred to in my report for the fiscal year 1886, pages 13 and 23. A statement in detail was submitted on April 27, 1886, to the honorable chairman of the Committee on Claims, House of Representatives. Both in my two reports and in my letter to the chairman I have urged the favorable consideration of Dr. Booth's claim, as an act of simple justice to this efficient and venerable officer, who has grown old in the position which he has held for nearly forty years.

Very respectfully,

JAS. P. KIMBALL,  
*Director of the Mint.*

The SECRETARY OF THE TREASURY.

So far as this Bureau is informed no action on the above bill was reached by the Committee on Claims.

#### MINOR NICKEL AND COPPER COIN.

The following letter, addressed to the Speaker of the House of Representatives by the Acting Secretary of the Treasury, April 12, 1886, and referred on the following day to the Committee on Coinage, Weights, and Measures, and ordered to be printed, having failed of action on the part of that committee, and therefore not having been brought forward for further consideration of Congress, the attention of the Department is again called to the importance of the proposed amendment, as contained in the communication above referred to.

[Ex. Doc. No. 174, House of Representatives, Forty-ninth Congress, first session.]

TREASURY DEPARTMENT, *April 12, 1886.*

SIR: In order to avoid an accumulation of minor coins in the sub-treasury offices, where they are now redeemed under the law in multiples of \$20, and from which offices they can not be obtained free of cost for transportation to the persons desiring them, I have the honor to recommend that section 3529, Revised Statutes of the United States, be amended as follows, viz:

"SEC. 3529. The minor coins authorized by this title may, at the discretion of the Director of the Mint, be delivered in any of the principal cities and towns of the United States, at the cost of the mint for transportation, and shall be exchangeable at par at the mint in Philadelphia, at the discretion of the superintendent, for any other coins of copper, bronze, or copper-nickel, heretofore authorized by law. It shall be lawful for the Treasurer and the several assistant treasurers and depositaries of the United States to redeem in lawful money, under such rules as may be prescribed by the Secretary of the Treasury, all copper, bronze, and copper-nickel coins authorized by law, when presented in sums of not less than twenty dollars. Whenever, under this authority, these coins are presented for redemption in such quantity as to show the amount outstanding to be redundant, the Secretary of the Treasury is authorized and



required to direct that such coinage shall cease until otherwise ordered by him," but such coins as may have been redeemed by the above-named officers may be transferred to the mint of the United States at Philadelphia, and reissued therefrom at the cost of the mint for transportation, as provided in section 3528.

The proposed amendment consists of the words in italics.

The minor coins having been presented for redemption in such quantity as to show the amount outstanding to be redundant, the Secretary has discontinued the coinage thereof as required by law, and all "minor coinage profits" have been deposited in the Treasury; consequently the Department, in letter of 10th instant, asked for an appropriation of \$5,000 for the "transportation of minor coins," to enable it to dispose of the accumulation in the sub-treasury before resuming coinage.

Respectfully, yours,

C. S. FAIRCHILD,  
*Acting Secretary.*

The SPEAKER OF THE HOUSE OF REPRESENTATIVES,  
*Washington, D. C.*

#### SUBSIDIARY SILVER COIN.

On December 6, 1886, a letter of the Director of the Mint was communicated by the Secretary of the Treasury to the United States Senate and to the Speaker of the House of Representatives, and referred to the Committee on Coinage, Weights, and Measures, pointing out the need of new legislation in the matter of the statutory limit of subsidiary silver coin outstanding in circulation, as follows:

[Ex. Doc. No. 16, House of Representatives, Forty-ninth Congress, second session.]

TREASURY DEPARTMENT, BUREAU OF THE MINT,  
*Washington, D. C., December 2, 1886.*

SIR: I have the honor to invite your attention to the prevailing statutes relating to the quantity of subsidiary coin in circulation, and the effect of the same in restricting the issue of new coin to supply the public demand. The practice of the Treasury Department seems to have been based upon the theory that it is its duty to supply subsidiary coin up to the full requirements of this demand. Yet this practice seems to be not in accord with the joint resolution of 1876—limiting the amount of subsidiary coin outstanding to \$50,000,000.

Believing that the action of the Department in meeting this demand, as well as the theory upon which this practice is obviously based, will be sustained by special enactment if the attention of Congress be invited to the necessity of specific legislation upon this important matter, I submit the following memorandum of the state of the case as viewed by me, accompanied by a draught of what might be proposed in the form of a joint resolution for the issue of subsidiary silver coin, should this coincide with your judgment and meet with your wishes.

Very respectfully,

JAMES P. KIMBALL,  
*Director of the Mint.*

The SECRETARY OF THE TREASURY.

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#### MEMORANDUM.

The act of February 21, 1853, by which act the silver coins of the United States of less denominations than one dollar were made subsidiary, provided (section 3):

"That in order to procure bullion for the requisite coinage of the subdivisions of the dollar authorized by this act, the Treasurer of the Mint, shall, with the approval of the Director, purchase such bullion with the bullion fund."

Section 4 provided, however—

"That the amount coined into quarter-dollars, dimes, and half dimes shall be regulated by the Secretary of the Treasury."

This was the first act which provided for the coinage of subsidiary silver, and by it the amount to be issued, as well as the manner of procuring the bullion for its coinage, was placed by law under the control of the Secretary of the Treasury and the Director of the Mint.

The act of February 12, 1873, known as the Coinage Act of 1873, which revises all the laws on the subject of coinage, provides (section 27, now section 3526, R. S.):

"In order to procure bullion for the silver coinage authorized by this title, the su-



perintendents, with the approval of the Director of the Mint, as to price, terms, and quantity, shall purchase such bullion with the bullion fund."

There is no limitation contained in the act as to the amount of subsidiary silver coin which should be issued; so that the act of 1873 left the matter of the subsidiary coinage exactly as it was by the original act of 1853.

The act to provide for the resumption of specie payments, approved January 14, 1875, provided—

"That the Secretary of the Treasury is hereby authorized and required, as rapidly as practicable, to cause to be coined, at the mints of the United States, silver coins of the denominations of ten, twenty-five, and fifty cents of standard value, and to issue them in redemption of an equal number and amount of fractional currency of similar denominations, or, at his discretion, he may issue such silver coins through the mints, sub-treasuries, public depositories, and post-offices of the United States; and, upon such issue, he is hereby authorized and required to redeem an equal amount of fractional currency, until the whole amount of such fractional currency outstanding shall be redeemed."

The joint resolution of July 22, 1876, for the issue of silver coins, provided (section 1):

"That the Secretary of the Treasury may issue the silver coin at any time in the Treasury to an amount not exceeding ten million dollars in exchange for an equal amount of legal-tender notes," etc.

"SEC. 3. That in addition to the amount of subsidiary silver coin authorized by law to be issued in redemption of the fractional currency, it shall be lawful to manufacture at the several mints, and issue through the Treasury and its several offices, such coin to an amount that, including the amount of subsidiary silver coin and of fractional currency outstanding, shall in the aggregate, not exceed, at any time, fifty million dollars."

"SEC. 4. That the silver bullion required for the purposes of this resolution shall be purchased from time to time at market rate, by the Secretary of the Treasury: *Provided*, That the amount of money at any one time invested in such silver bullion, exclusive of such resulting coin, shall not exceed two hundred thousand dollars."

This joint resolution, while it contained no repealing clause, not only limited the amount of subsidiary silver coin outstanding at any one time to \$50,000,000, but prescribed a different mode for the purchase of the bullion for such coinage, and, moreover, enacted that the amount of money at any one time invested in such bullion should not exceed \$200,000.

It has always been a question whether this joint resolution repealed the existing statutes (sections 3526 and 3527, R. S.). It appears to have been passed for the purpose of authorizing the substitution of subsidiary silver coin for the fractional currency outstanding, but its limitation of \$50,000,000 as the amount of subsidiary silver which should be outstanding at any one time is not in harmony with the provisions of the Coinage Act of 1873 (sections 3526 and 3527, R. S.), and the two laws can not be construed so that each shall stand.

The total coinage of subsidiary silver from 1853 to 1875, the date of the first resolution mentioned, was \$64,825,896; from February 1, 1875, to July 31, 1876, under the provisions of the resumption act of 1875, there were coined \$15,962,880, and from August 1, 1876, to June 30, 1886, \$28,707,294. Total since 1853, \$109,496,070.

The amount of subsidiary silver supposed to be in circulation at the present time is about \$75,000,000, notwithstanding the provisions in the joint resolution of July 22, 1876, that the amount outstanding at any time should not exceed \$50,000,000. There is, moreover, at the present time, a demand for certain denominations of subsidiary silver coin, and the mint is engaged in executing such coinage.

The purpose of this joint resolution is to remove the impracticable limitation in the amount of subsidiary coin outstanding, and to provide necessary legislation for such practice of the Government as has prevailed for a number of years.

#### PROPOSED JOINT RESOLUTION FOR THE ISSUE OF SUBSIDIARY SILVER COIN.\*

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That so much of the joint resolution for the issue of subsidiary silver coin approved July 22, 1876 (section 3, page 254, Volume I, Supplement to the Revised Statutes), as limits the amount of subsidiary silver coin outstanding at any time to \$50,000,000, is hereby repealed.

SEC. 2. That in order to procure bullion for the subsidiary silver coinage authorized by law, the Director of the Mint, with the approval of the Secretary of the Treasury

\* S. R. 110, February 14, 1887.



as to price, terms, and quantity, shall purchase such bullion with the bullion fund : *Provided, however,* That the amount coined into half-dollars, quarter-dollars, and dimes shall be regulated by the Secretary of the Treasury.

No action having been reached by Congress on this joint resolution, this important measure is again brought to the attention of the Department.

## DISTRIBUTION OF MINOR COIN.

On the 22d of December, 1886, the Secretary of the Treasury addressed to the Speaker of the House of Representatives copy of letter dated December 14, from the Director of the Mint, concurred in by the Treasurer of the United States, suggesting certain amendments of the Revised Statutes tending to obviate the difficulties arising from the execution of the present laws governing the issue and redemption of minor coin.\* This letter, referred January 4, 1887, to the Committee on Coinage, Weights, and Measures and ordered to be printed, was as follows :

TREASURY DEPARTMENT, *December 22, 1886.*

SIR: I have the honor to submit herewith, for the consideration of the House of Representatives, copy of letter dated 14th instant, from the Director of the Mint, concurred in by the Treasurer of the United States, suggesting certain amendments to the Revised Statutes of the United States which will tend to obviate the difficulties arising from the execution of the present laws governing the issue and redemption of minor coin, as pointed out in the Director's communication.

Respectfully, yours,

D. MANNING,  
*Secretary.*

The SPEAKER OF THE HOUSE OF REPRESENTATIVES,  
*Washington, D. C.*

TREASURY DEPARTMENT, BUREAU OF THE MINT,  
*Washington, D. C., December 14, 1886.*

SIR: The following sections of the Revised Statutes bearing upon the issue and redemption of minor coin are the authority for the present practice of the Treasury Department in its relations to the circulation of these coins :

" SEC. 3528. For the purchase of metal for the minor coinage authorized by this title a sum not exceeding \$50,000 in lawful money of the United States shall be transferred by the Secretary of the Treasury to the credit of the superintendent of the mint at Philadelphia, at which establishment only, until otherwise provided by law, such coinage shall be carried on. The superintendent, with the approval of the Director of the Mint as to price, terms, and quantity, shall purchase the metal required for such coinage by public advertisement, and the lowest and best bid shall be accepted, the fineness of the metals to be determined on the mint assay. The gain arising from the coinage of such metals into coin of a nominal value, exceeding the cost thereof, shall be credited to the special fund denominated the minor-coinage profit fund; and this fund shall be charged with the wastage incurred in such coinage, and with the cost of distributing said coins as hereinafter provided. The balance remaining to the credit of this fund, and any balance of profits accrued from minor coinage under former acts, shall be, from time to time, and at least twice a year, covered into the Treasury.

" SEC. 3529. The minor coins authorized by this title may, at the discretion of the Director of the Mint, be delivered in any of the principal cities and towns of the United States, at the cost of the Mint for transportation, and shall be exchangeable at par at the mint in Philadelphia, at the discretion of the superintendent, for any other coins of copper, bronze, or copper-nickel heretofore authorized by law. It shall be lawful for the Treasurer, and the several assistant treasurers and depositaries of the United States to redeem, in lawful money, under such rules as may be prescribed by the Secretary of the Treasury, all copper, bronze, and copper-nickel coins authorized by law when presented in sums of not less than \$20. Whenever, under this authority, these coins are presented for redemption in such quantities as to show the amount

\* Ex. Doc. No. 50, House of Representatives, Forty-ninth Congress, second session.



outstanding to be redundant, the Secretary of the Treasury is authorized and required to direct that such coinage shall cease until otherwise ordered by him."

The experience of the last year has shown conclusively that minor coins may accumulate in the Treasury and sub-treasuries of the United States, at present the only agencies for the redemption of minor coin, while at the same time there may exist a pressing demand for the same class of coin from parts of the United States remote from the Treasury and its branches.

Again, there may be accumulations at the Treasury or at certain sub-treasuries of the United States, while at the same time there may exist a demand at commercial centers, even where other sub-treasuries are located. Yet no specific appropriation for this particular purpose is available for the transfer from one sub-treasury to another of minor coin found to be in excess of the demand at the locality where any such excess may happen.

A portion of the minor coin making up any accumulation in the Treasury or sub-treasuries, and likely to be taken as tending to show redundancy, is unavailable for reissue without cleansing or recoinage. Yet uncurrent coin of this description has until recently been reported in the Treasury statements without discrimination as such. All transfers of coin for cleansing and reissue or for recoinage can be made only by special appropriations. Such appropriations are estimated for by the Secretary of the Treasury to cover the cost of transportation to the mint at Philadelphia, and also to cover the loss between the nominal value of old coin and its final yield upon recoinage. It seems that a redundancy has been assumed to exist whenever notable accumulations have been reported at the Treasury or sub-treasuries of the United States.

Under section 3528 the coinage of minor coin can be carried on only at the mint at Philadelphia. All operations in the way of the renewal of coin unsuitable for reissue are likewise confined to this mint. A special fund, denominated the "minor-coinage profit fund," is an account with the mint at Philadelphia alone, from which fund the cost of distributing said coins is paid, as provided by section 3528.

At the discretion of the superintendent, and at the cost of the mint at Philadelphia, namely, the minor-coinage profit fund, under section 3529, minor coins are redeemable, in kind, by the issue of new coin to applicants anywhere within the United States. This transportation is by contract, at present with the Adams Express Company.

The provisions of law above briefly cited tend to the ultimate redemption of minor coin by the mint at Philadelphia. This is effected, however, only through the Treasury and sub-treasuries of the United States from time to time, but not without delay for want of available appropriation for its movement. All other movement of minor coin from the Treasury and sub-treasuries is, except in extraordinary cases, at the hands of applicants in person. Hence redundancy at sub-treasuries, independent of the demand of the general public beyond convenient reach of such depositories, while it happens that the coin redeemed by the sub-treasuries readily passes again into circulation other than local only through the mint at Philadelphia. This is due to several reasons, of which the following may be mentioned: First, the circumstance that the cost of distribution from this mint alone is defrayed by the Government; second, the popular preference of applicants for fresh coin as compared with coin which has been in use.

It may be proper to remark that there is reason to believe that a part of the demand for minor coin, which has arisen to an unprecedented extent during the latter part of the last twelve months, during the first part of which period the coinage of minor coin had not been resumed since February 16, 18-5, is at least unreasonable, it having appeared that, in the exercise of a preference for fresh coin, applications to the mint at Philadelphia for large sums of minor coin have been made from the very cities where an accumulation was reported in the sub-treasuries.

The Treasury and the nine sub-treasuries act as redemption agencies for minor coin. As above intimated, there is reason to believe that it has become a trade custom in the case of many persons, who in the course of their business receive the largest quantities of minor coin, and in whose hands it thus accumulates, to send their surplus to the sub-treasuries for redemption, while the same persons are among the most frequent applicants at the mint at Philadelphia for fresh supplies of coin, mainly, it is presumed, for the sake of obtaining bright, new coin for daily use.

Such a practice must, in the measure of its adoption, tend to the ultimate redundancy of this class of coin through its coinage beyond the reasonable demands of the public.

This redundancy might be checked and the circulation of minor coin properly controlled if, instead of so many redemption agencies, the mint at Philadelphia were constituted the sole redemption agency for minor coin. But such a measure is regarded as undesirable, as it would result in throwing upon this single institution the whole burden of accounting for surplusage whenever it occurs, instead of this onerous work being divided, as at present, between the Treasury and its several branches.



The ends which might be accomplished directly by a measure to which the objections have already been stated may, it is believed, be indirectly accomplished by other expedients, which I will proceed to formulate by way of an amendment of the Revised Statutes for consideration of Congress, after reciting its objects, as follows:

(1) To facilitate the proper discernment between redundancy of minor coin on the one hand and the public demand for the same class of coin on the other.

(2) To make available accumulations of minor coin in the hands of the Government for the purpose of supplying the demand wherever it may occur.

(3) To prevent redundancy through recoinage, for want of uniform action between the Treasury and the Bureau of the Mint.

(4) To discriminate against unreasonable demands for new coin where current old coin is available.

(5) To prevent undue redemption of minor coin and its withdrawal from circulation.

(6) To promote the equality of its circulation in different parts of the country.

It is believed that the above ends can be attained by amendments of the Revised Statutes as follows, namely, of section 3529, so as to read, after the last word in said section:

"And in order to supply any demand upon the mint at Philadelphia for minor coins during the suspension of such coinage from the redundancy in the Treasury of the United States, the Secretary of the Treasury is authorized and required to cause to be transferred from the Treasury of the United States to the mint at Philadelphia, for recoinage or for cleaning and reissue, minor coins of such denominations as may be necessary to enable the superintendent of the mint to supply demands upon him for the same."

And of section 3528 of the Revised Statutes, so that the last clause shall read, instead of—

"The balance remaining to the credit of this fund, and any balance of profits accrued from minor coinage under former acts, shall be, from time to time, and at least twice a year, covered into the Treasury,"  
as follows:

"The balance remaining to the credit of this fund shall be at least once a year covered into the Treasury, except such sums, to be estimated by the superintendent of the mint at Philadelphia and approved by the Director of the Mint, as may be deemed necessary to pay the expense of, and incidental to, the distribution of minor coin during such periods as the coinage of minor coin shall be suspended by order or the Secretary of the Treasury: *Provided*, That the sum so retained by the superintendent of the mint at Philadelphia from the balance before mentioned shall not exceed \$25,000."

The above amendments contemplate the payment of the cost of transfer of minor coin from the Treasury and sub-treasuries to the mint at Philadelphia for recoinage and cleaning for reissue, as heretofore, by special appropriations estimated for from year to year by the Secretary of the Treasury. It is not deemed desirable to pay the cost of such transfer from the minor-coinage profit fund, for the reason that this fund is expended by the mint at Philadelphia subject to the approval of the Director of the Mint, while the transfer of minor coin to the mint at Philadelphia is regulated by the Treasury of the United States. It is regarded impracticable for the same fund to be used and accounted for by two distinct branches of the Treasury Department.

The balance of profits accrued from minor coinage under former acts, provided for in section 3528, was long since covered into the Treasury.

The above facts are brought to your notice for consideration and the above measure proposed, trusting that, should the latter meet with your concurrence, you may be pleased to lay the whole before Congress.

Very respectfully,

JAS. P. KIMBALL,  
*Director of the Mint.*

THE SECRETARY OF THE TREASURY.

I fully concur in the within statement. The remedy proposed would, in my opinion, carry out the purpose for which it is devised.

C. N. JORDAN,  
*Treasurer United States.*

The Director of the Mint appeared before the Committee on Coinage, Weights, and Measures in February, 1887, on which occasion this bill was ordered to be reported by that committee. Owing to the pressure of business toward the close of the Forty-ninth Congress such action failed to be reached.



## PARTING AND REFINING BULLION.

On the 20th of January, 1887, letters of the Director of the Mint, accompanied with another by the First Comptroller, were communicated by the Secretary of the Treasury to the Speaker of the House of Representatives. These letters recommended legislation, in the matter of parting and refining bullion, by which the sale of the by-products of acid refineries can be applied to the reduction of the expenses of such refineries, as previous to the fiscal year 1886, as follows:

[Ex. Doc. No. 96, House of Representatives, Forty-ninth Congress, second session.]

TREASURY DEPARTMENT, *January 20, 1887.*

SIR: I have the honor to transmit herewith, for the consideration of Congress, copy of letter of the Director of the Mint, of the 12th instant, and inclosure, recommending certain legislation in the matter of parting and refining bullion by which the sale of the by-products of acid refineries can be applied to the reduction of the expenses of such refineries.

Respectfully yours,

D. MANNING,  
*Secretary.*

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TREASURY DEPARTMENT,  
BUREAU OF THE MINT,  
*Washington, D. C., January 12, 1887.*

SIR: Paragraph 8, page 379, of the Supplement to the Revised Statutes of the United States, provides—

“And refining and parting of bullion shall be carried on at the mints of the United States and at the assay office at New York.

“And it shall be lawful to apply the moneys arising from charges collected from depositors for these operations pursuant to law so far as may be necessary to the defraying in full of the expenses thereof, including labor, materials, and wastage.

“But no part of the moneys otherwise appropriated for the support of the mints and the assay office at New York shall be used to defray the expenses of refining and parting bullion.”

Under this provision of law, which was passed originally in the appropriation act approved August 15, 1876 (19 Stats., 156, 157), the charges for parting and refining bullion were so fixed at the several coinage mints and the assay office at New York that the receipts should equal, as nearly as possible, the expenses of the operations. The spent acid and blue vitriol resulting from the processes of refining, prior to October 24, 1885, have been credited on the bills for acid, thereby reducing the expenses of the refinery at the New York assay office some \$20,000 a year. On the 24th October, 1885, the First Comptroller decided that the receipts from spent acid and blue vitriol must be considered as old material and, under section 3618, Revised Statutes, deposited in the Treasury. In the report of this Bureau for the last fiscal year, pages 6 and 7, I have referred to the effect of this ruling in the accounts of the assay office at New York. A similar effect will be produced upon the accounts of the whole mint service, in that the expenditure will not appear to have been diminished by regular manufacturing assets.

A still more important effect of this ruling is to render the acid refineries of the mint service, under the present schedule of charges, no longer able to be self-supporting, as the law requires.

It will be necessary, therefore, either to increase the schedule of charges imposed upon depositors of bullion, or modify the law so as to explicitly provide for the application of the proceeds of the sale of the by-products of the acid refineries of the mints and assay offices of the United States to the reduction of the expenses of the operations of such acid refineries.

I have the honor to recommend the latter alternative, and beg to suggest that paragraph 8, page 379, of the Supplement to the Revised Statutes, be re-enacted in the legislative appropriation bill for the fiscal year 1888, so as to read as follows:

“And refining and parting of bullion shall be carried on at the mints of the United States and at the assay office at New York.

“And it shall be lawful to apply, pursuant to law, the moneys arising from charges collected from depositors and from the proceeds of the sale of by-products, resulting from the operations of the refinery, so far as may be necessary to the defraying in full of the expenses thereof, including labor, materials, and wastage.



"But no part of the moneys otherwise appropriated for the support of the mints and the assay office at New York shall be used to defray the expenses of refining and parting bullion."

Hoping that you will be pleased to present this matter to the consideration of Congress,

I am, very respectfully, yours,

JAMES P. KIMBALL,  
*Director of the Mint.*

The SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT, *January 14, 1887.*

Respectfully referred to the First Comptroller for report.

HUGH S. THOMPSON,  
*Assistant Secretary.*

TREASURY DEPARTMENT,  
FIRST COMPTROLLER'S OFFICE,  
*Washington, D. C., January 15, 1887.*

SIR: I have examined the letter of the Hon. James P. Kimball, Director of the Mint, to you, of January 12, 1887, in regard to appending a clause to the bill making appropriations for the legislative, executive, and judicial departments of the Government, for the fiscal year ending June 30, 1888, containing a provision similar to that which was in the bill for 1876, found in 19 Stat., 156-7, which letter you have referred to me for report.

In reply, I will say I see no good reason why such a clause should not be appended to the bill in question.

The letter of the Director of the Mint is herewith returned.

Very respectfully,

M. J. DURHAM,  
*Comptroller.*

The SECRETARY OF THE TREASURY.

The above communication was referred to the Committee on Coinage, Weights, and Measures on January 21, 1887, and ordered to be printed.

A hearing on the subject of this communication was accorded by the Committee on Coinage, Weights, and Measures in February, 1887, on which occasion the amendment as proposed by the Director of the Mint was ordered to be reported. No further action became practicable owing to the pressure of business during the closing days of the session.

I take the present occasion to remark, in further elucidation of the above technical matter, that the utilization of the by-products was a leading factor in the saving effected by the change in the refinery practice of the mint service from the nitric-acid to the sulphuric-acid process of parting bullion, and that this saving as proposed was considered, and has since proved, the only effective means of rendering the operations of the refineries of the United States self-supporting as provided by law, without increasing the cost of this operation to depositors.

In order that the object of the above proposal may be definitely accomplished, and the mint service relieved from embarrassment from prevailing rulings on the matter involved, I take the present occasion to recommend that the same measure be presented to Congress for special enactment.

#### ANNUAL ASSAY OF COINS.

On the 21st of February, 1887, the following letter\* from the Acting Secretary of the Treasury was addressed to the Speaker of the House of Representatives, inclosing communications from the Director of the Mint and from a committee of the Annual Assay Commission of 1887; all of which, on February 22, was referred to the Committee on Coinage, Weights, and Measures, and ordered to be printed.

The important matter which forms the subject of the following communications was presented to Congress during the last days of the session, and therefore failed to be considered by the Committee on Coinage, Weights, and Measures, by which it accordingly failed to be reported.

\* H. R. Ex. Doc. No. 189, Forty-ninth Congress.



## ANNUAL ASSAY COMMISSION.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
Washington, D. C., February 21, 1887.

SIR: I have the honor to transmit herewith, for the consideration of Congress, a letter from the Director of the Mint of the 19th instant, in relation to an amendment of the laws governing the annual assay of coins.

The accompanying letter and recommendations on the part of the Director of the Mint are in response to the reference to him by this Department of resolutions passed by the Annual Assay Commission of 1887, a copy of which is appended to that letter. These resolutions were duly presented to the President, and by the President referred to this Department.

With the recommendations of the Director of the Mint, the Comptroller of the Currency, as chairman of the committee appointed by the Assay Commission to present this matter to the President, has signified to me his concurrence.

Commending this matter to the attention of Congress, I beg to express the hope that, notwithstanding its approaching adjournment, this communication may receive the attention of the House of Representatives in time to be submitted in due course to the Senate, as it is desirable that the procedure for the next annual assay should have the benefit of the legislation now proposed.

Very respectfully,

C. S. FAIRCHILD,  
Acting Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TREASURY DEPARTMENT, BUREAU OF THE MINT,  
Washington, D. C., February 19, 1887.

SIR: Since assuming the duties of this office I have become aware of the failure of the provisions of law governing the procedure of the annual trial of coins, and contained in the Coinage Act of 1873, to satisfy several of the Commissions appointed by the President under the same act, on the grounds that the sections named are not sufficient to accomplish the purpose for which they were intended.

Efforts have been repeatedly made by different Commissions to present this matter to the attention of Congress. Such efforts have generally failed upon points of order tending to exclude from the cognizance of the Commission any matter beyond its specific duties, as prescribed by sections 3539 and 3547, Revised Statutes, cited in the memorandum below.

On the occasion of the last meeting of the Annual Assay Commission, at the mint at Philadelphia, February 9, 1887, resolutions to the same purpose were passed, as also below cited. These resolutions were duly laid before the President of the United States, and by the President referred to the Treasury Department for suitable action in the premises.

It becomes, therefore, my duty to address to you the present communication, with the citations mentioned, along with amendments drafted by me to the sections of the Revised Statutes relating to the annual trial of coins.

It will be noted that it is proposed to amend the present laws mainly (1) in respect to the mode of taking coin for assay from the several coinage mints of the United States; (2) as to the place of meeting of the Annual Assay Commission; (3) as to the constitution of the Commission, particularly in respect to *ex-officio* members; and (4) as to the mode of providing for the reimbursement of personal traveling expenses of the members of the Commission, other than officers of the Treasury Department or of the Mint service, and while in discharge of the duties of the Commission.

Under the first and second heads the accompanying resolutions of the last Assay Commission are sufficiently explicit.

Under the third head, the changes proposed in *ex-officio* membership are such as it would seem should follow from the proposed change in the place of meeting.

On the subject under the fourth head it remains for me to state that the expenses of the Commission have heretofore entered into the estimate of the contingent expenses of the mint at Philadelphia, appropriated for in the legislative, executive, and judicial appropriation bill.

It has hitherto been the custom to call upon members of the Commission at the close of the meeting for statements of their personal expenditures while absent from home upon the duties of this Commission, to be reimbursed from the contingent appropriation of the mint at Philadelphia. This mode of reimbursement of expenses often proves unsatisfactory, at least to other than *ex-officio* members, from the fact that such expenses on the part of private individuals have to be estimated and distinguished



as between those of a necessary and an unnecessary kind. It is therefore proposed, in this matter, to adopt a mode of reimbursement uniform with that in the case of officers of the Army traveling on duty, and to substitute a per diem allowance by way of compensation for hotel and other personal expenses during the brief session of the Commission.

Appended hereto will be found an exhibit of the estimates and expenditures for the Annual Assay Commission each year since the passage of the Coinage Act of 1873. Considering the other changes proposed, it is probable that between the present and proposed mode of reimbursement of expenditures there would be no material difference in the total amount.

It is to be hoped that the present communication can be laid before Congress in time to be concurrently acted upon by both Houses before adjournment. I have therefore the honor to suggest that, out of respect for the resolution of the Assay Commission of 1887, the substance of this letter be transmitted to the President *pro tempore* of the Senate and to the Speaker of the House of Representatives, with your own recommendation in the premises.

It may not be improper for me to add that, in concurrence with the Assay Commission of 1887, I consider that the present statutes tend to a perfunctory, instead of a critical, trial of coins, from want of more precise laws on the subject, and that a transfer of the annual trial of coins from one of the mints under inquiry to the executive office of the Mint service in the Treasury Department at Washington would be a highly desirable amendment of law.

Very respectfully,

JAS. P. KIMBALL,  
*Director of the Mint.*

The SECRETARY OF THE TREASURY.

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TREASURY DEPARTMENT,  
OFFICE OF COMPTROLLER OF THE CURRENCY,  
*Washington, D. C., February 15, 1887.*

Mr. PRESIDENT:

The undersigned, a committee appointed for the purpose, have the honor to present the accompanying report and resolutions, and to bring to your attention the following reasons for the recommendations of the Commission as to a change in the law.

These reasons rest upon the fact that the Commission found itself without sufficient evidence that the coins presented for the tests of weight and fineness were true and fair samples of the several deliveries from the different mints.

The Commission could accept these coins as such samples only upon the assumption that the various mint officers had performed accurately and conscientiously the duties prescribed to them by the laws; but as the accuracy and fidelity of these officers is the very matter to be ascertained by the Annual Assay, their assumption at the outset is obviously destructive of the effectiveness of the inquest for the purposes declared in the law.

It appeared, therefore, to be the duty of the Commission to direct attention to the propriety of confiding to others than the officers of the mints the drawing of sample coins, and their custody until the meeting of the Annual Assay Commission.

As the operations of the mint at Philadelphia are larger than the operations of the others, it seems especially proper to secure indubitable evidence of the authenticity and genuineness of samples representing each delivery from that mint, and to this end this Commission has suggested that the sample coins from all the mints be transmitted to Washington, and there kept in custody until the meeting of the Annual Assay Commission.

Very respectfully,

W. L. TRENHOLM.  
PHILIP E. CHAZAL.

To the PRESIDENT OF THE UNITED STATES.

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[Extract from the minutes of the annual meeting of the Assay Commission, Philadelphia, February 10, 1887.]

On motion of Mr. Holbrook, it was—

*Resolved*, That the Assay Commission having examined and tested the reserved coins of the several mints for the year 1886, and it appearing that these coins do not differ from the standard fineness and weight by a greater quantity than is allowed by law, the trial is considered and reported as satisfactory.



The following resolutions were also adopted :

*Resolved*, That in the judgment of the Annual Assay Commission of 1887 the value of the work of the Commission will be greatly enhanced by holding the future meetings of the Assay Commission at Washington, in the Bureau of the Mint ; that the coins reserved for examination should be from lots selected at random by an officer of the Mint Bureau, under regulations to be prescribed by the Director of the Mint.

*Resolved*, That this resolution be transmitted to the President, as a part of the report of the Commission, with the recommendation that legislation in accordance with this resolution be enacted.

*Resolved*, That the Commission, in making these recommendations, disclaims any reflection upon the officers of this or any other mint.

Mr. Trenholm moved the appointment of a committee of three to deliver the report of the Commission to the President, with instructions to accompany it with a letter of transmittal setting forth the reasons of the Commission for arriving at its conclusions.

The motion was adopted.

The chair appointed Messrs. Trenholm, Chazal, Winchell.

SEC. 3539. At every delivery of coins made by the coiner to a superintendent, it shall be the duty of such superintendent, in the presence of the assayer, to take indiscriminately a certain number of pieces of each variety for the annual trial of coins, the number for gold coins being not less than one piece for each one thousand pieces or any fractional part of one thousand pieces delivered ; and for silver coins one piece for each two thousand pieces or any fractional part of two thousand pieces delivered. The pieces so taken shall be carefully sealed up in an envelope, properly labeled, stating the date of the delivery, the number and denomination of the pieces inclosed, and the amount of the delivery from which they were taken. These sealed parcels containing the reserved pieces shall be deposited in a pyx, designated for the purpose at each mint, which shall be kept under the joint care of the superintendent and assayer, and be so secure that neither can have access to its contents without the presence of the other, and the reserved pieces in their sealed envelopes from the coinage of each mint shall be transmitted quarterly to the mint at Philadelphia. A record shall also be kept at the same time of the number and denomination of the pieces so taken for the annual trial of coins and of the number and denomination of the pieces represented by them and so delivered, a copy of which record shall be transmitted quarterly to the Director of the Mint. Other pieces may at any time be taken for such tests as the Director of the Mint shall prescribe.

SEC. 3547. To secure a due conformity in the gold and silver coins to their respective standards of fineness and weight, the judge of the district court for the eastern district of Pennsylvania, the Comptroller of the Currency, the Assayer of the Assay Office at New York, and such other persons as the President shall, from time to time, designate, shall meet as Assay Commissioners at the mint in Philadelphia, to examine and test, in the presence of the Director of the Mint, the fineness and weight of the coins reserved by the several mints for this purpose, on the second Wednesday in February, annually, and may continue their meetings by adjournment, if necessary. If a majority of the Commissioners fail to attend at any time appointed for their meeting, the Director of the Mint shall call a meeting of the Commissioners at such other time as he may deem convenient. If it appears by such examination and test that these coins do not differ from the standard fineness and weight by a greater quantity than is allowed by law, the trial shall be considered and reported as satisfactory. If, however, any greater deviation from the legal standard or weight appears, this fact shall be certified to the President ; and if, on a view of the circumstances of the case, he shall so decide, the officers implicated in the error shall be thenceforward disqualified from holding their respective offices.

#### MEMORANDUM.

[SECTION 3539, REVISED STATUTES, PROPOSED AMENDMENT.]

*Proposed changes and additions in small capital letters.*

At every delivery of coins made by A coiner to a superintendent, it shall be the duty of such superintendent, IN PERSON, in the presence of the COINER AND assayer, to take indiscriminately, WITHOUT PREVIOUS WEIGHING OR OTHER SPECIAL TEST, a certain number of pieces of each variety OF COINS, for the annual trial of coins, the num-



ber for gold coins being not less than one piece for each one thousand pieces or any fractional part of one thousand pieces delivered; and for silver coins NOT LESS THAN one piece for each two thousand pieces or any fractional part of two thousand pieces delivered.

The pieces so taken shall be enclosed, EACH BY ITSELF, IN AN ENVELOPE, AND THE WHOLE NUMBER OF PIECES FROM EACH DELIVERY SO ENCLOSED, TOGETHER WITH A CERTIFICATE THAT THE REQUIREMENTS HEREIN PROVIDED HAVE BEEN COMPLIED WITH, shall be carefully sealed up BY THE SUPERINTENDENT in an envelope ON WHICH SHALL BE WRITTEN the date of the delivery, the number and denomination of the pieces THEREIN CONTAINED and the amount of the delivery from which they were taken.

THE FORM OF THE CERTIFICATE TO BE SIGNED BY THE SUPERINTENDENT, COINER AND ASSAYER SHALL BE PRESCRIBED BY THE DIRECTOR OF THE MINT.

THE SEAL USED FOR THIS PURPOSE SHALL BE A SPECIAL SEAL ISSUED BY THE DIRECTOR OF THE MINT AND, WHEN NOT IN USE, KEPT IN THE PYX OF EACH MINT.

The sealed parcels containing the reserved pieces shall be deposited in a pyx, designated for the purpose at each mint, which shall be kept under the joint care of the superintendent and assayer, and be so secure that neither can have access to its contents without the presence of the other; and the pieces reserved from the coinage of each mint shall, in their sealed envelopes, be transmitted quarterly to the UNITED STATES TREASURER AT WASHINGTON, TO BE RETAINED IN HIS CUSTODY, UNOPENED AND WITH UNBROKEN SEALS, UNDER SUCH RULES AND REGULATIONS AS MAY BE PRESCRIBED BY THE SECRETARY OF THE TREASURY.

A record shall be kept at the same time of the number and denomination of the pieces so taken for the annual trial of coins and of the number and denomination of the pieces represented by them and so delivered, a copy of which record shall be transmitted quarterly to the Director of the Mint.

Other pieces may, at any time, be taken for such tests as the Director of the Mint shall prescribe.

[SECTION 3547, REVISED STATUTES, PROPOSED AMENDMENT.]

To secure a due conformity in the gold and silver coins to their respective standards of fineness and weight, ONE OF THE JUDGES OF THE SUPREME COURT OF THE DISTRICT OF COLUMBIA, WHO MAY BE DESIGNATED FROM YEAR TO YEAR BY THE PRESIDENT OF THE UNITED STATES, the Comptroller of the Currency, THE ASSISTANT TREASURER OF THE UNITED STATES AT WASHINGTON, THE ASSAYER OF THE BUREAU OF THE MINT, the assayer of the assay-office at New York, and such other persons as the President shall from time to time designate, shall meet as assay commissioners at the OFFICE OF THE BUREAU OF THE MINT, TREASURY DEPARTMENT, WASHINGTON, to examine and test, in the presence of the Director of the Mint, the fineness and weight of the coins reserved by the several mints for this purpose, on the second Wednesday in February, annually, and may continue their meetings by adjournment, if necessary.

If a majority of the Commissioners fail to attend at any time appointed for their meeting, the Director of the Mint shall call a meeting of the Commissioners at such other time as he may deem convenient.

IT SHALL BE THE DUTY OF THIS COMMISSION TO COUNT THE COIN CONTAINED IN EACH SEALED ENVELOPE, AND TO VERIFY THE CONTENTS OF THE SAME WITH THE ACCOMPANYING CERTIFICATE OF ITS CONTENTS, AND ALSO WITH THE RECORD TRANSMITTED FROM EACH COINAGE MINT TO THE DIRECTOR OF THE MINT.

SUCH A NUMBER OF COINS SHALL BE TAKEN FROM SUCH ENVELOPES AS MAY BE DETERMINED BY THE COMMISSIONERS, FOR ASSAY, AND THE REMAINDER RETURNED TO THE TREASURER OF THE UNITED STATES, TO WHOM ACCOUNT SHALL BE RENDERED BY THE CHAIRMAN OF THE COMMITTEE ON ASSAYING FOR THE NUMBER OF COINS TAKEN FOR ASSAY, TO BE RETURNED IN BULLION AT THE CLOSE OF THE ASSAY.

IF, UPON COUNTING, ANY SEALED ENVELOPE BE FOUND TO CONTAIN LESS THAN THE NUMBER OF COINS AS CERTIFIED, THE CASE SHALL BE REPORTED TO THE DIRECTOR OF THE MINT, AND THE SUPERINTENDENT OF THE MINT OF COINAGE HELD ACCOUNTABLE FOR SUCH DISCREPANCY.

DURING THE COUNT AND VERIFICATION OF THE COINS BY THE ASSAY COMMISSION THE SEALED ENVELOPES AND THEIR CONTENTS SHALL BE CONSIDERED IN THE CUSTODY OF THE TREASURER OF THE UNITED STATES, TO WHOM SHALL BE GIVEN A RECEIPT BY THE CHAIRMAN OF THE ASSAY COMMISSION FOR THE NUMBER OF COINS TAKEN FOR ASSAY.

IT SHALL ALSO BE THE DUTY OF THIS COMMISSION, BY SUCH EXAMINATIONS AND TESTS AS MAY BE DEEMED NECESSARY, TO ASCERTAIN WHETHER THESE COINS DO NOT DIFFER FROM THE STANDARD FINENESS AND WEIGHT BY A GREATER QUANTITY THAN IS ALLOWED BY LAW; AND IF IT SO APPEARS the trial shall be considered and



reported as satisfactory. If, however, any greater deviation from the legal standard or weight appears, this fact shall be certified to the President; and if, on a view of the circumstances of the case, he shall so decide, the officers implicated in the error shall be thenceforward disqualified from holding their respective offices.

AND FOR THE PURPOSE OF DEFRAYING THE PERSONAL EXPENSES OF THE MEMBERS OF THE COMMISSION, OTHER THAN THOSE IN THE EMPLOY OF THE TREASURY DEPARTMENT OF THE UNITED STATES, THE SAME MILEAGE SHALL BE ALLOWED TO EACH MEMBER FOR TRAVEL TO AND FROM HIS HOME AS IS ALLOWED BY THE REGULATIONS OF THE ARMY OF THE UNITED STATES TO OFFICERS OF THE ARMY WHILE TRAVELING ON DUTY TO AND FROM THEIR STATIONS, AND TEN DOLLARS EACH DAY WHILE SERVING UPON THE COMMISSION IN WASHINGTON, TO BE PAID OUT OF AN APPROPRIATION TO BE ESTIMATED FOR BY THE DIRECTOR OF THE MINT FOR EXPENSES OF THE ANNUAL ASSAY COMMISSION.

EXPENSES ON ACCOUNT OF ASSAY COMMISSION EACH YEAR FROM 1874 TO 1886, INCLUSIVE.

| Year.                 | Amount.      | Year.                | Amount.      |
|-----------------------|--------------|----------------------|--------------|
| 1874.....             | \$1, 329. 92 | Brought forward..... | \$8, 972. 57 |
| 1875.....             | 1, 262. 50   | 1881.....            | 1, 005. 19   |
| 1876.....             | 881. 18      | 1882.....            | 607. 15      |
| 1877.....             | 1, 356. 92   | 1883.....            | 1, 111. 01   |
| 1878.....             | 1, 444. 82   | 1884.....            | 1, 016. 77   |
| 1879.....             | 1, 233. 01   | 1885.....            | 1, 170. 67   |
| 1880.....             | 1, 464. 22   | 1886.....            | 1, 547. 89   |
| Carried forward ..... | 8, 972. 57   | Total.....           | 15, 431. 25  |

The estimates for this appropriation, so far as they have been traced at the present writing, have been \$2,000 a year.

The expenditure has varied according to the personal expenditures of the Commission, increasing in the ratio of the distance traveled to and from the homes of the several Commissioners.

The expenditure has in certain years, as in 1876 and 1882, been low as compared with the average, owing to the fact that members of the Commission were not selected, as in other years, with the purpose of securing a uniform geographical representation from different parts of the whole country.

EXTENSION OF FACILITIES FOR COINAGE, MINT AT PHILADELPHIA.

In the course of remarks under a previous heading it was incidentally pointed out that the minting facilities afforded by the mint at San Francisco are regarded by this Bureau sufficient to meet all requirements. The most modern of the four coinage mints, including the mint at Carson, it is of such magnitude as to admit of considerable expansion beyond any present necessities.

Not so, however, with the mints at Philadelphia and New Orleans, under the circumstance that both of these institutions are called upon to execute the bulk of the mandatory coinage of silver dollars, besides, at Philadelphia, a large portion of the subsidiary coinage, and the whole minor coinage. Public requirements for the two latter coinages, from time to time, are less pressing than the coinage of silver dollars only so far as this coinage is not mandatory. This, at least, has been the case during the last fifteen months.

The recent limitation of the bulk of the silver dollar coinage to the mints at Philadelphia and New Orleans has grown out of the expediency of providing for the storage of silver dollars in the immediate custody of the United States Treasury.

Provision having been made by Congress for the ultimate storage of



silver dollars in the vaults now in the course of construction at the Treasury Department itself, the expediency of coinage at the above-mentioned mints is determined by the measure of facilities for transport from the coinage mint to Washington, and the relative cost of the same as compared with the cost from different mints. On such grounds of expediency both of the eastern institutions have been called upon to the full extent of their present capacity for the execution of the whole mandatory coinage of silver dollars, except what small proportion of that coinage has from time to time been assigned to the mint at San Francisco when the other mints have been unable to fulfill the whole statutory requirement, as during the last year, when operations were contracted at the mint at Philadelphia for the renewal of its steam plant.

In the present report, as well as in previous fiscal reports, occasion has been taken to indicate the fact that, under recent requirements of coinage, the mint at Philadelphia has not only been overtaxed, but severely strained. And it has also been shown, in another part of this report, that the whole plant at that institution is not only antiquated, but lacking in efficiency for want of renewals of machinery and equipment. The new steam plant introduced into that mint is but the accomplishment of a single one of a number of improvements the necessity of which has been felt for several years. The institution as a whole is in great need of enlargement and remodeling, preliminary to a further and more modern equipment for the important service which it is imperatively called upon to perform.

Upon a careful consideration of what is the duty of the Director of the Mint under such circumstances, I am led to urgently recommend that immediate steps be taken toward an enlargement of the edifice of the mint at Philadelphia by the addition of a third story and perhaps the enlargement of the basement by extension to a line with Chestnut street. A design has been voluntarily prepared by the same engineers and architects to whose firm was committed the supervision of the recent change in the steam-plant of the mint. This plan, with some modifications, has much to commend it. It is believed that such enlargement can be made, in conformity with the present order of architecture, to the improvement rather than to the injury of its present appearance. The want of height in the proportions of the present edifice—one of its notable features—has now become all the more striking from the erection in its vicinity of lofty buildings, the effect of which is to darken its interior and to dwarf its architecture.

The recommendation is now made that the Supervising Architect be requested to prepare plans for the extension of the edifice of the mint at Philadelphia in the manner proposed, and to prepare estimates in accordance therewith, for the consideration of the Department, as a basis for such recommendations on the part of the Department as may afterwards be found expedient to make to Congress.

From the fact that measures for the extension of the ground area of the mint at Philadelphia have repeatedly been presented to Congress without its concurrence, I am bound to assume that no similar proposal would be sufficiently practicable to meet the present exigency in the case of that mint—now the most important mint of the whole service, as always it has been, and as constituted by numerous sections of law which have been perpetuated from the period previous to 1873, when it was alone the Mint of the United States, and all other mints its branches. Indeed opportunities presented from time to time for the acquisition of ground



space for an extension of this mint, at a moderate cost, can hardly be expected to recur.

Nor was it considered that such an expedient as the sale of the present very valuable site and the purchase of a larger one of less value could receive the approval of Congress in time to meet recent emergencies, such as the necessity for the new steam-plant, erected by authority of Congress during the past summer.

Notwithstanding the recent renewal of steam-plant, at a cost of some \$55,000, and the present exigency for further renewals of a more portable kind, it may not be held that fixed improvements of this description really preclude the subject of change of site from further consideration. As alternatives therefore from the addition of a third story and the extension of the front basement, it becomes my duty to make succinct mention of two other expedients which have previously been proposed, namely, (1) the sale of the present very valuable site and purchase of a larger one of less relative value; or (2) the costly acquisition of new ground adjoining the present site.

#### DEVICES AND DESIGNS OF COINS.\*

The prevailing laws in respect to the devices and designs of current coins of the United States are those of the Coinage Act of 1873, namely, sections 3517 and 3510 of the Revised Statutes, as follows:

SEC. 3510. The engraver shall prepare from the original dies already authorized all the working-dies required for use in the coinage of the several mints, and, when new coins or devices are authorized, shall, if required by the Director of the Mint, prepare the devices, models, moulds, and matrices, or original dies, for the same; but the Director of the Mint shall nevertheless have power, with the approval of the Secretary of the Treasury, to engage temporarily for this purpose the services of one or more artists, distinguished in their respective departments of art, who shall be paid for such service from the contingent appropriation for the mint at Philadelphia.

SEC. 3517. Upon the coins there shall be the following devices and legends: Upon one side there shall be an impression emblematic of liberty,† with an inscription of the word "Liberty" and the year of the coinage, and upon the reverse shall be the figure or representation of an eagle, with the inscriptions "United States of America" and "E Pluribus Unum," and a designation of the value of the coin; but on the gold dollar and three-dollar piece, the dime, five, three, and one cent piece, the figure of the eagle shall be omitted. \* \* \* \* \*

Section 3517 is a re-enactment of the thirteenth section of the act of January 18, 1837, except as to coins subsequently introduced into the coinage.

The devices of coins of the United States, including the subsidiary coins, are prescribed by this section, 3517, and by the provision in section 3510, which practically limits both designs and devices to such as were employed at the time of the passage of the Coinage Act of 1873. The joint effect of the two sections is to render mandatory the preservation of present designs as well as present devices.

By the laws of February 21 and March 3, 1853, was prescribed the weight of subsidiary coin then authorized. It was also by the latter that the Director of the Mint was "empowered, with the approval of the Secretary of the Treasury, to engage temporarily," for the purpose of

\* In the following text a distinction will be drawn between the terms *device* and *design* as applied to coins, and the former employed, as in the Revised Statutes, in the sense of emblem; the latter, as in its ordinary application to works of art. In the coinage laws of the United States the term *design* does not appear, the term *model* having been adopted to the same purpose.

† According to precedent, the phrase "Upon one side there shall be an impression emblematic of liberty" has been interpreted to provide either for a head of Liberty or for a figure of Liberty.



procuring devices, "the services of one or more artists, distinguished in their respective departments," to be paid from the contingent appropriation for the mint at Philadelphia. The language of section 3510 Revised Statutes, as in the Coinage Act of 1873, was, in respect to this provision, essentially the same as in the laws of 1853.

If any authority of law was found for the change of device of the gold dollar in 1854 from that of 1849, for the complete change in design of the silver dollar in 1878 from the design of 1866, or for the 5-cent nickel piece in 1883 from the design of 1867, and of the latter from that of 1866, such authority must have been found in provisions of law subsequently codified into section 3510, as above cited. So too with regard to other minor changes.

Whatever the intention of this section may have been held to be by Director Linderman, the same executive officer of the mint by whom, in co-operation with Comptroller of the Currency John Jay Knox, the Coinage Act was mainly collated and draughted, the terms of this section absolutely fail to provide for change of design in existing coins.

The authority which is given by section 3510 Revised Statutes to the Director of the Mint, with the approval of the Secretary of the Treasury to fix designs of new coins in conformity with prescribed devices, is not believed by me, nor by such law officers of the Government as have been consulted, to admit of such a construction as also to provide for changes in the designs of existing coins.

In a speech in the Senate by the present chairman of the Finance Committee, December 5, 1883, on Senate bill 226, the artistic execution, as well as other characteristics of our coinage, was ably criticised, and the omission of the law pointed out to provide for its improvement, especially in the designs adopted for regular coinage dies.

"The Director of the Mint" [said Mr. Morrill], "the coiner and engraver, do not appear to have any discretion in regard to existing coins, which must be made from 'the original dies already authorized,' and 'conformable in all respects to the law,' and mainly the law of eighty years' standing. It is, even under the law of 1873, only when new coins or devices are authorized that the Director of the Mint has power to seek any improvement through the services of competent artists. This law was in the right direction, but wholly inoperative, as it has no application except 'when new coins or devices are authorized.' No new coins being authorized, no changes can be made in the old matrices and dies; and the engraver, however expert and skillful, has no possible opportunity to show any rare skill or advancement in the perfection of his work."

Yet my official attention has been called by numerous intelligent citizens to the inartistic quality of the designs upon several of our current coins, in the hope that means may be found, if only in the precedents above cited, for the improvement of such coins of the series as may be decided to stand most in need of it.

Under the circumstances above set forth, it becomes clear that the Director of the Mint is without official resources in this matter.

Having become aware of what I believe to be a popular desire for an improvement of the coinage in respect to the present designs (distinguished from devices) as prescribed by law, I deem it my duty to here invite attention to this matter, and to offer such suggestions as seem to be proper to the office now held by me.

It is sometimes considered that Congress has advisedly omitted to provide for an execution of its coinage in keeping with the art of the day, for the reason that any unnecessary change of design is contrary to the interests of the public. Whether this is so can hardly be said. It is open to question, however, how far artistic merit in coins should be sacrificed to custom.



It has also been urged that readiness of identification of coins is incompatible with changes in their designs. This can hardly be denied in the case of frequent changes; but again the question arises whether a coin for any reason unsatisfactory ought to be perpetuated.

The coins of a nation are for the sole use of the nation itself. A knowledge of the commercial status of coins shows that no nation has anything to expect in the way of consideration for its coins outside of its own borders.

As shown in my report for 1885 on the Production of the Precious Metals in the United States, the foreign coins which come to these shores are hastened to the melting-pot at our several mints and assay offices, while no more consideration is accorded to our own coins at foreign mints.\*

In the eight years ended June 30, 1884, no less than 1,358,822 English sovereigns were melted at the United States assay office at New York, or an average of £169,853 a year. In three years ending June 30, 1887, English sovereigns of the value of \$1,992,871.45 were melted at the same institution.

In the eleven years ended in 1885 the same institution melted foreign gold coins of a total value of \$122,464,824. (See Annual Report, Director of the Mint, 1886, p. 151.)

I have also shown that it is fresh coin, and not worn coin, which, when diverted from domestic circulation and turned into channels of foreign trade, is at foreign hands speedily consigned to the melting-pot.†

The coins of all commercial nations are in part produced from the melting of coins of other nations. It is as bullion only that the nations of the world treat each other's coins.

The consideration sometimes given to the commercial or foreign standing of our coins outside of the United States is, under the familiar circumstances above indicated, one which, from a technical or practical point of view, does not apply at least to the form or execution of coins, and one which in my opinion ought not to weigh against a domestic interest in the amelioration of the coinage itself.

No encouragement on the part of the Government of exportation of United States gold coins can reasonably be asked, especially as facilities for exportation of gold are provided by law in the issue of gold bars in exchange for gold coin. Nor should anything of domestic interest or importance be deferred to a foreign employment of United States silver coins, as in the case of certain subsidiary coins. For it is safe to assume that substantially all for which a limited temporary circulation is found in several other countries of the western continent, eventually find their way back to the United States in a worn condition for redemption at a considerable loss to the Treasury for recoinage.

No silver coin of the United States has longer any claim to recognition as an international coin, like the dollar of Mexico and the Levant thaler of Austria, or such as the now historical trade-dollar was designed to be, and had well-nigh become—as now shown by the absorption of four-fifths of its whole coinage by foreign countries.

It is the public at home alone, therefore, that is concerned in the means provided by the Government for the preservation of the types of its coins by fixing their devices. As long as these laws stand it is hardly possible that any changes of designs can so alter the type or *facies* of our coins as to raise against such changes the objection referred to.

\* *Vide* p. 97.

† *Op. cit. sup.*, p. 98.



It does not seem to me that wonted use of coins with unworthy or insignificant designs of certain emblems or devices will ever weigh with the public of the United States against a change for the better in design, especially where any change of device is out of the question.

If objections as sometimes heard in this country against a change in the designs of any of the coins of a nation are real and valid, how much greater their force in the case of countries where neither devices nor designs are prescribed by law, and where either or both may be changed at the will of a personal government. In all monarchies both kinds of changes may be made at the will of the sovereign. All know how frequent have been such changes in the coins of the several nations of the world in almost every period of their history. To these very changes coins owe alone their incomparable historical value.

The designs impressed upon the coins of any nation, ancient or modern, are accepted as an expression of the art of their time. But few citizens, who, with an artistic sense, have carefully scrutinized the current coins of this Republic, would consent to accept as a standard of excellence for their own day and generation almost any of the present compositions of statutory devices. The inferiority of our coinage to the same kind of work by almost every other advanced nation of the earth, as well as to the well known work of numerous able designers in relief at home, seems to be perceived by all who have given attention to the subject, and to be keenly felt by many as unworthy of the development which the arts of sculpture and design have here attained.

The series of United States coins, past and present, taken as a whole, is not without meritorious designs, even within the narrow limits of traditional, and later statutory, devices. But whatever art-value be attributed to any of the series seems to be in impressions from certain long-superseded dies.

It sometimes happens that the present subject is discussed wholly from an artistic point of view, and that accordingly too much is exacted in the way of improvement. It does not, indeed, seem to be always understood that, unlike medals, coins are no longer struck in high relief, on which so much of the beauty of design in the coinage of ancient Greece is found to rest.

The last legislation by Congress in the matter of devices, designs, and legends of United States coins was a part of the Coinage Act of 1873, and by enactment of old laws—except as then provided for the 3-dollar piece, subsidiary and minor coins. This legislation did not go beyond the perpetuation or adoption of the whole series of designs as then found, and precisely as then employed. This was at least the most direct way out of a difficulty, such as would present itself to any legislative body, called upon to decide a question of art, æsthetics, or numismatology. And it seems not improbable that, as the most practicable alternative from any future difficulty of a similar kind, optimistic views would again prevail.

Whenever any measure for changes in the devices or designs of existing coins be adopted, it will be by act of Congress. And whenever such a measure comes to be practically entertained by Congress, one of the first questions for decision will be whether its action shall be executive as well as legislative—that is, whether it shall reserve to itself final action as to the changes themselves; or, as an alternative, whether it shall delegate the determination of their precise character to an executive branch of the Government. In the former case, a measure of this kind would, in the ordinary course of legislation, be first committed to the Finance Committee of the Senate, or to the Committee



on Coinage, Weights, and Measures of the House of Representatives, or to both, if introduced by joint resolution.

In the latter case, under ordinary procedure upon such questions, the action of Congress would take the form of an amendment of prevailing sections of law specific as to the scope and limitation of power delegated, and as to the way and means for its exercise. Power delegated by Congress to an executive branch of the Government to make any external changes in coins would naturally be committed to the same administrative officer of the Treasury Department, namely, the Director of the Mint, to whom is committed the "power, with the approval of the Secretary of the Treasury, to engage temporarily" "the services of one or more artists distinguished in their respective departments of art" for the preparation of designs, or for the artistic execution of devices when new coins or devices are authorized.\*

If new devices, or, indeed, only new designs, be authorized by Congress by amendment of section 3517 Revised Statutes, the executive provisions of section 3510 prescribe ready to hand a course which, if intelligently and earnestly followed, is perhaps as well devised as practicable in a representative government to satisfy the public requirement of an artistic execution of our coinage in keeping with contemporaneous art.

If new designs for present, or for new statutory, devices be invited, the question naturally arises, how far competition shall be general or public.

That a public competition for designs in relief would be productive of satisfactory results does not appear likely, and is certainly contrary to the experience of this Bureau in the way of suggestions from the public in such matters. It is believed, in agreement with section 3510, Revised Statutes, that desirable results are rather to be sought from the special engagement of the services of artists "distinguished in their respective departments of art."

The question now arises who shall decide between the claims of artists more or less distinguished. This onerous responsibility falling, in the terms of section 3510, upon the Director of the Mint, is virtually shared with the Secretary of the Treasury. Perhaps this is the only division of responsibility practicable under an official limitation.

In the selection of designs, however, this responsibility might be further divided, not necessarily by law, so as to admit also of the services of judges distinguished for their discernment in matters of art and design, such judges, on the invitation of the Secretary of the Treasury, to act with the Director of the Mint in the acceptance or rejection of designs submitted.

The above suggestions are made not without full recognition of the fact that the voice of every citizen of the United States is heard upon a matter of art or æsthetics such as a design employed on a familiar coin of the Republic; or of the fact that while distinguished artists stand ready to offer designs, no public officer could reasonably be called upon alone to pass upon the professional merit of artists or the art-value of their productions.

#### IRREGULAR PRODUCTIONS OF THE UNITED STATES MINT: CABINET COINS, TRIAL PIECES, AND EXPERIMENTAL COINS, POPULARLY KNOWN AS PATTERN PIECES.

Section 5460, Revised Statutes, provides a severe penalty for debasing, by officers of the Mint, any of the gold or silver coins, or for making them worse as to the proportion of fine gold or fine silver, or of less weight

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\* Sec. 3510 R. S.



or value than pursuant to law. This law was originally enacted March 3, 1825.

The denominations, standards, and weights of coins are declared by section 3516, Revised Statutes; the devices and legends provided by section 3517. The designs, as distinguished from devices, are fixed by the Coinage Act of 1873, section 3510, Revised Statutes, as those found in the original dies already authorized at the time of its enactment (February 12, 1873).<sup>\*</sup> The same section provides for new designs when new coins or devices are authorized. No change in designs of devices of existing coins is at present provided by law.

Coins can not be issued under the coinage laws of the United States by any mint, except as specifically prescribed as to weight and fineness (and incidentally as to diameter and size);<sup>†</sup> and also as to devices, designs, and legends.

Yet it is a well-known fact that, since the enactment of the present coinage laws, as before, numerous pieces known as cabinet coins have been in circulation among numismatists, coin collectors, and coin dealers, for even the permanent existence of which pieces no justification can be found in mint practice, nor authority of law for their manufacture—much less for their issue or escape from the mint. Such pieces may be generally described as follows, under the terms by which they are popularly known:

1. "Mule-pieces" or "hybrids"—pieces struck from a regular coinage die or dies, of which the obverse or reverse, or both, is other than authorized by law for coin of the same denomination, or other than employed in the regular coinage of the same denomination of the same date.

2. False-metal pieces—or replicas or copies of coins in a metal or alloy or of a weight and fineness other than prescribed by law.

3. Trial pieces—or impressions in soft metal to test a die or dies, and not destroyed as required by regulation.

4. Experimental pieces—struck for mint purposes from regular coinage dies in experimental metal or alloy.

"Restrikes," often a subject of question among coin-collectors in the case of rare coins, possible only by a most flagrant violation of the coinage laws and mint regulations, involving not only failure to deface obverse dies at the expiration of the year of date, but in the act of reproduction falsification of dates, are not here scheduled among the well-recognized unauthorized cabinet pieces, as in no case of alleged reproduction of certain rare American coins from perpetuated or restored dies, so far as I am aware, has any such charge ever been proved against any of the mints of the United States.

That the present subject is not a new one is evidenced by reference to almost any important numismatical work published in the United States, or to the files of such special publications as, notably, the *American Journal of Numismatics*, the *Coin Collector's Journal*, and even trade lists and catalogues of private collections. Such a reference can not fail to show that the irregular productions of the United States mint have been recognized, not without grave apprehension on the part of the public, as involving operations at least not imparted to the public, and under any circumstances open to serious objection. This appears from criticisms and animadversions found in numerous

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<sup>\*</sup> The adoption of new designs in the case of the silver dollar in 1878 and of the five-cent nickel piece in 1883, was not in accordance with the original act (February 12, 1873, section 8) from which section 3510 was codified.

<sup>†</sup> The limitation of diameter and size follows from section 3510, which provides that "all working dies required for use in the coinage of the several mints" shall be prepared "from the original dies already authorized"—that is, from such as were employed at the time of the passage of the act (February 12, 1873).



writings, from which it is unnecessary to furnish citations.\* But it will be here proper to remark that no little difficulty presents itself in a review of popular references to the subject in hand for want of agreement with mint usage in the employment of technical terms.

And it may be considered that, whatever on the part of a few persons outside of the mint in a quest of the "unique" has been the encouragement of the production of irregular compositions at the mint, it is scarcely conceivable that any encouragement would have been found but for the employment in mint regulations and circulars of an undefined, if not an indefinite, terminology of a technical character in respect to at least the issue of cabinet coins. But the same extenuation does not suggest itself in favor of persons in the mint service, responsible for these compositions, especially in the failure of official record, or of other official evidence to show that their production has been regarded otherwise than of a personal or privileged character.

The condition of "fraudulent intent" has often been supposed to qualify the first clause of section 5460, as well as the second which refers alone to such acts as the defacement, increase, or diminution of weights used at the mint. It is obvious that only under such a mistake on the part of all who have been engaged in the production of so-called false-metal pieces for cabinet purposes and for tokens, could immunity from the severe provisions of this section have been found for its violation in such instances—as if in the extreme departure from the letter of the law were to be found security against violation of the spirit and intent.

The attention of this Bureau having been directed to the production in times past, and to the present circulation among coin collectors, coin-dealers, etc., of unauthorized and unlawful pieces, more or less in semblance of regular coins of the United States; or of irregular impressions from coinage and experimental dies, alleged to have been struck since the date of the Coinage Act of 1873, and subsequent mint regulations prohibiting their issue, the following circular was printed for the information of the public:

TREASURY DEPARTMENT, BUREAU OF THE MINT,  
Washington, D. C., July 1, 1887.

The emission of impressions of experimental dies, whether in soft metal or in metal of the same weight and fineness proper to coins of the same denomination, is unlawful except in the case of pattern pieces of such denominations of coins as are coined for general circulation during the calendar year of their date.

All impressions taken in copper, bronze, or other soft metal from an experimental die, to prove the die, are required to be destroyed, and the die itself to be defaced at the end of the year of its date.

Any experimental coin or impression, in soft metal, from a die prepared by the

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\*—"The whole business of mint patterns," says a writer in *The Nation* in 1879 (using the term *pattern* in a popular sense), "has been very singularly managed, and, to some extent, is so still. It has been estimated that in 1859 and 1860, \$50,000 worth of patterns were struck and disposed of at the mint, without any benefit to the Government at whose expense they were coined. During Mr. Lincoln's administration these abuses stopped, but of late years they have begun again. For example, numerous pattern dollars, struck between 1869 and 1874, have since then turned up and passed into the hands of collectors, none of which appear in the Government collection." (*American Journal of Numismatics*, XIII, 1879, p. 55.)

An estimate of the value of irregular pieces issued in two years from the mint at Philadelphia, as large as \$50,000, must, in the absence of specific explanation, be taken as numismatic or trade value apart from intrinsic value, of which it is no measure.

There is, indeed, no reason to believe that the mint has at any period sustained loss of precious metals from irregular issues, their intrinsic value, as it is safe to assume, having in all cases been made good to the special department of the mint from which they took source.



United States mint is required to be destroyed as soon as the purpose for which it was struck is subserved.

The above provisions, prescribed by the "General Instructions and Regulations in relation to the Transaction of Business at the Mints and Assay Offices of the United States," approved by the Secretary of the Treasury, have been in force since May 14, 1874.

The striking of a piece in the semblance of a United States coin in a metal or alloy, or of a weight and fineness, other than prescribed by law, is in violation of section 5460 of the Revised Statutes.

The emission or offer for sale or exchange of an impression from any die of a coin of the United States, or of a proposed coin of the United States, bearing a legend as of a coin of the United States, but with a device or devices not authorized by law, whether such die has been prepared at the mint of the United States or elsewhere, is contrary to the provisions of sections 3517 and 5461, Revised Statutes.

No impression from any coinage die of the United States struck in other metal than that authorized by law, or of a weight and fineness other than prescribed by law (Revised Statutes, 3513, 3514, 3515), nor pattern piece bearing a legend of a coin of the United States, and bearing a device or devices not authorized by law (Revised Statutes, 3516, 3517, *vide* Mint Regulations), should be in existence longer than required for the lawful purpose for which it was authorized to be struck.

Any emission, for private or personal use or possession, from the mints of the United States of pieces of the character above specified has been in violation of the coinage laws of the United States.

JAMES P. KIMBALL,  
*Director of the Mint.*

Approved:  
C. S. FAIRCHILD,  
*Secretary of the Treasury.*

Some question having been raised as to the technical significance of certain terms, used as in the above circular according to their popular acceptation, a supplementary circular has been printed, in which these mint terms have been defined in accordance with their original technical adoption:

TREASURY DEPARTMENT, BUREAU OF THE MINT,  
*Washington, D. C., October 3, 1887.*

Definitions of the following technical terms used in Mint regulations and circulars are hereby communicated for the information of numismatists, collectors of coins, coin-dealers, etc.:

1. *Proof*.—A coin specially struck by hand-press instead of by steam-press from a polished planchet.

2. *Proof-set*.—A complete set of proofs of current coins.

3. *Pattern-piece*.—An early specimen or proof from a newly adopted coinage die or dies.

4. *Trial-piece*.—An impression in soft metal to test an experimental die or dies.

5. *Experimental piece*.—A piece struck from regular dies in experimental metal or alloy, or from experimental dies with experimental legends, devices, or designs.

Pieces 1, 2, 3, as above described, are issued by the mint at Philadelphia on terms and in the manner set forth in the following extract from Instructions and Regulations:

"Proof-coins and pattern-pieces may be struck and sold subject to these regulations.

"The price of medals, proof-coins, pattern-pieces, etc., shall be fixed by the superintendent of the mint, with the approval of the Director.

"No coins or pattern-pieces shall be struck after the year of their date, or in any other metal or alloy than that in which the coin is issued or was intended to be issued, except experimental pieces in copper or other soft metal, to prove the dies, under the direction of the superintendent.

"The dies shall be defaced at the end of each year, and such impressions as the engraver may find necessary to take while preparing the dies shall be destroyed in the presence of the superintendent when the dies are finished.

"When a pattern is adopted and used in the regular coinage in the same year, it will then be issued, as a proof, at a price near its current value, or if it comes out early in the year, it will be placed in the regular proof-set.

"The superintendent will furnish, without charge, on application therefor, a pattern-piece to any incorporated numismatic society in the United States. In such cases, if the pattern is in gold or silver, the value of the metal will be required." (Edition of 1874, p. 29; 1880, p. 15; 1887, p. 20.)

In the case of a pattern-piece (3), if it comes out early in the year of its date it takes its place in the regular proof-set of that year. As none other than a specimen of the regular coinage of the current year can enter into a proof-set or be sold as a



proof, the term "pattern-piece" is employed in all editions of Mint regulations and in Mint circulars in no other than the limited sense above defined.

Trial and experimental pieces (4, 5), struck for mint purposes only, as prescribed by the above sections, cannot be issued, circulated, or sold.

Pieces popularly known as restrikes, false-metal pieces, mule-pieces, or hybrids, and metallic replicas or copies are prohibited by the Revised Statutes.

JAMES P. KIMBALL,  
*Director of the Mint.*

Approved:

C. S. FAIRCHILD,  
*Secretary of the Treasury.*

The first printed "Instructions and Regulations in Relation to the Transaction of Business at the Mints and Assay Offices of the United States," under the Coinage Act of 1873, were under date of May 14, 1874.

The specific provisions above cited, inhibiting the issue, and prescribing the narrow limits for the striking, of pieces from coinage and experimental dies, contained in all subsequent editions of Instructions and Regulations, were in that edition first prescribed.

Whatever may have been the lack of specific regulations as to the irregular manufacture and use of coinage dies at the mint at Philadelphia previous to the passage of the Coinage Act in 1873, prohibitory provisions of law then passed into the statutes, and were promptly supplemented by specific Mint regulations in 1874. To the mint at Philadelphia, as the only mint in the United States in which the operations of engraving and die-sinking have ever been carried on, has alone been attributed the irregular composition of dies or pieces, or the unauthorized employment of regular coinage dies—in a few instances not without the sanction of this Bureau, though as it appears without further authority.

A list of trial-pieces and experimental coins struck in the Mint of the United States at Philadelphia from 1792 to 1885 has been compiled by the curator of the cabinet of that mint. This enumerates and describes 287 pieces, 81 of which are referred to dates subsequent to the passage of the Coinage Act of February 12, 1873. Ninety-three pieces are ascribed to dates subsequent to the publication—by way of safeguard against their repetition or multiplication—of specific regulations for their production, and of the prohibition of their preservation and issue.

A published list from another well-known authority describes 513 pieces, including pieces in false metals from regular dies, so-called "hybrids," "whim-pieces," and other caprices.

The first 342 pieces of the latter list, brought down to the year 1870, are described by a well-known authority in such matters as not being really "patterns," as this term is understood by him, but so-called "falsities;" namely, false-metal pieces, "mule-pieces," and other unclassified vagaries, not inaptly, though mildly, described by the same authority as "eccentricities of the United States Mint."\* The remaining 171 pieces are of the same general description.

It is to be observed, however, that the term "pattern" has during the last twenty years passed into common use, so as to be applied mainly to trial-pieces and experimental pieces technically and properly understood. The truth is, as indicated by the Mint circular of October 3, 1887, that there is nothing to distinguish a pattern, as an authorized issue from the United States Mint, from a "proof coin;" a pattern-piece being simply an early specimen or proof from a newly adopted coinage die or dies, as already defined.

Thus a pattern of a given date may, as prescribed, take its place in the proof-set of coins for the same year.

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\* "United States Patterns *versus* Falsities." *American Journal of Numismatics*, XX, 1886, p. 87. *Coin Collector's Journal*, XII, 1887, p. 6.



The present subject is one on which the public has little or no information, probably from the circumstance that, in spite of law and regulation, such pieces have been made at the mint and suffered to circulate as cabinet-pieces. It is not strange, therefore, that a confusion of terms characterizes almost everything to be found in print on the subject of these irregular productions. And I may here take occasion to remark that this is one of the greatest difficulties which this Bureau has met with in its efforts to aid the discrimination of the public against their circulation. Means, however, have been taken to render impossible in the future the production, as well as the issue, of irregular and unlawful pieces in semblance of coin of the United States, or of other unauthorized pieces stamped with legends and devices as coins of the United States.

James Ross Snowden, in his *Description of Ancient and Modern Coins*, published in 1860, while he was Director of the Mint, heads a chapter on Experimental Pieces of the United States Mint "Unauthorized Coins of the United States." "Since the establishment of the United States Mint," says Director Snowden, "many coins have made their appearance therefrom which do not belong to the national authorized series, being of an experimental character, and not intended for general circulation."

Subsequent to the period when Director Snowden's book\* was published the term "pattern-piece" seems to have come into popular usage, not without more or less official sanction, so as to include all the irregular or unauthorized productions of the mint. Previously applied in the sense of the present term "proof," a distinction was made between the two terms in the printed mint regulations of 1874. Thus in the tabular statement† by Director Snowden of the "number of pieces coined at the mint of the United States in the several denominations of coin from the commencement of its operations to the 31st December, 1859, inclusive (including 'pattern-pieces')," the term *pattern piece* has the significance of *proof*, and the true distinction from *experimental piece*, as here drawn, is further made in the text (see p. 116). So, too, in the books of the medal-clerk, where the term was used in the same sense down to the year 1874. Yet the few irregular issues of the mint now to be found in the cabinet of coins at the mint at Philadelphia have for many years been exhibited under the erroneous classification of "patterns."

Of the great number of unauthorized impressions described in the list above referred to, none are strictly patterns in the original technical sense of the term, and as employed in mint regulations and circulars issued in 1874 and subsequently. All that are not hybrids or other vagaries or "whim pieces," are either trial impressions in soft metal, from a die or pair, or experimental pieces, of which there are several varieties.

Numerous hybrid pieces are in false metal. The "false-metal pieces," or copies of regular gold and silver coin in base metal, especially of the larger denominations, including not a few pieces produced by the "muling" of regular dies, number from the year 1792 to 1885 some 185 varieties, of which some 57 are of dates from 1873 to 1885, inclusive. Many of the so-called "whim-pieces," mostly in soft metal, differ from "false-metal pieces" only in minor alterations of regular dies by slight changes in legend, device, or design, or, again, by muling of one or both of a pair of dies. Almost every change and combination seems to have been pro-

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\* *Ancient and Modern Coins in the Cabinet Collection at the Mint of the United States*, Philadelphia, 1860, p. 116.



duced which fancy or caprice might suggest. Such nondescripts or "whim pieces" fail of any identification as experimental pieces except in coin of the smaller denominations, the larger being scarcely without exception in false metal.

The same general description applies to the printed list of another collection, many specimens of which are found in both collections. This list comprises 232 pieces, of which some 126 are impressions in false metal, 78 of this number being false-metal pieces bearing dates from 1873 to 1885. Of the 126 pieces in false metal, 29 are "false-metal pieces" struck from regular coinage dies. Eleven of this number are of date between 1873 and 1885, inclusive.

The extent to which the irregular productions of the Mint, as described in catalogues like those above referred to, have been repeated is unknown to the writer. Some of them are described as unique, and probably have so circulated until discovered to be otherwise. Several collections of the same general description are known to connoisseurs. I am led to believe that the Davis list can be used as a check-list for them all, with the omission of few pieces in some collections still considered as unique. The temptation to multiply irregular productions, the only value of which in the estimation of collectors rests upon the quality of being unique, is a temptation not likely to have been resisted by those from whose hands they originally passed.

Probably the most objectionable, and certainly the most flagrant, examples in the lists above referred to are the numerous so-called false-metal pieces. The production of such pieces is clearly in violation of specific coinage laws in force previous, as well as subsequent, to the Coinage Act of 1873.

(1) Under date of October 22, 1863, a set of experimental coins for the years 1862 and 1863 was ordered by the Secretary of the Treasury to be furnished to Hon. George Opdyke, mayor of New York, described as follows: Half-dollars and quarter-dollars in silver, and the series of gold coins struck in copper, all bearing the legend "In God we trust"; this legend being in advance of its adoption in the year 1865. This was some ten years previous to the Coinage Act of 1873.

(2) On the 28th of December, 1877, on the recommendation of the Director of the Mint, the Acting Secretary of the Treasury authorized the production, for the Committee on Coinage, Weights, and Measures of the House of Representatives, of sets of experimental pieces composed of Dr. W. W. Hubbell's compound of gold, silver, and copper, patented by him as a new alloy under the name of "goloid," the value of the pieces to be reimbursed to the Mint.

There is evidence that experimental coins of this description were informally sold at the mint at Philadelphia under limitations of a personal, rather than of an official, character, but with what authority or official sanction has not in my examination of the present matter thus far appeared.

The first instance, so far as it affords examples of pieces in soft metal, is an instance of trial pieces such as are ordinarily struck to test the dies. The other impressions in the same set are examples of experimental pieces properly defined—that is, they are in regular alloy and from experimental dies, the whole set being from dies of which the designs were the same as then adopted but with a new legend as subsequently adopted.

The second instance is not to be considered as an example of so-called false-metal pieces, the "goloid" sets having been of an intrinsic value corresponding to their nominal value, and of the nature of experimental



pieces, the striking of which was justifiable for legislative or mint purposes only. For the production of false-metal pieces from regular coinage dies, the authority of the Secretary of the Treasury has thus far been traced in a single instance only.

(3) It appears from the files of the office of the Secretary of the Treasury of the date of May 13, 1868, that four sets of pieces in aluminum were struck at the mint at Philadelphia from the whole series of coinage dies of that year, for, and at the instance of, the Secretary of the Treasury, and at his expense for material.

There is recent evidence that one set of the same description and date passed into other hands. It therefore seems likely that at least one additional set was struck at the same time and for some other purpose, for which, in that case, no authority or explanation has been found upon record.

Of the above instances, the only ones on record in the files of this Department, as far as searched, where the authority of the Secretary of the Treasury has been traced for permanent pieces of any kind in base metal, the third instance is the only example of an authorized specific production of false-metal pieces, strictly defined.

No justification of any kind can be found for the great number of such pieces now known to be in circulation as cabinet pieces among numismatists, coin collectors, and coin dealers. Nor can it be learned that pieces of such description, nor indeed trial or experimental pieces of any kind, have since 1873 been generally issued or publicly sold over the counter at the mint at Philadelphia. Neither the official records nor books of that institution, nor the personal statements of several of the present officers whose services date back beyond the passage of the Coinage Act of 1873, afford at present any knowledge of the public sale or general issue of other than patterns of adopted, and proofs of current, coins.

In a communication to the superintendent of the mint at Philadelphia, under date of February 26, 1875, from the Director of the Mint, the same officer by whom was framed the technical portions of the Coinage Act of 1873, as well as the Instructions and Regulations of 1874, it will be observed that although the terms "pattern dies" and "pattern pieces" are obviously used in the popular or colloquial sense of trial or experimental dies and pieces respectively, indication is found, in the absence of anything to the same purpose of a more formal character, that, in agreement with the letter of the instructions and regulations then in force, specimen pieces of any kind, except of coin authorized by law, were not understood by this officer to be then struck for sale.

The communication referred to is as follows:

\* \* \* I desire to be informed what the custom of the mint is respecting the specimen or pattern dies in cases where the coin for which they are intended are not issued. According to my recollection, specimen pieces are not struck for sale unless the coin is authorized by law. \* \* \*

Under date of February 27, 1875, the superintendent of the mint at Philadelphia communicated, in answer to the above inquiry, the following reply:

Referring to your letter of the 26th instant, inclosing an inquiry \* \* \* for pattern pieces of the proposed 20-cent silver coin, I have to state that our rule has been not to strike for sale specimen pieces of coins not authorized by law, without the sanction of the authorities at Washington. There have, therefore, been no pattern pieces "struck" of the coins referred to, except those forwarded to you for the use of the Finance Committee of Congress and the cabinet and officers of the mint. There have been none for sale. \* \* \*



Trial and experimental pieces which found their way into the coin collection of the mint at Philadelphia, have, as I am credibly informed, occasionally been issued as cabinet pieces in exchange for specimens of coin.

Within the experience of the present administration of the mint at Philadelphia, and also of this Bureau, nothing had occurred previous to the last half of the fiscal year 1887 to raise a question as to the legality and propriety of certain precedents and practice, so far as these were then believed to have been duly authorized, in the matter of the production and disposal for numismatical purposes of pieces to which the term "patterns" has been colloquially, commonly, and, as it has since proved, indiscriminately and erroneously applied. One trial dime of 1792, and one experimental 20-cent piece of 1874, found in duplicate in the coin-cabinet of the mint at Philadelphia, were therefore suffered, as late as December, 1885, to pass beyond the walls of that mint, in exchange for a certain rare gold coin much coveted for its coin-collection. This transaction, which was upon the formal recommendation of the curator for many years in charge of that cabinet, passed unquestioned on grounds further than those of simple expediency.

Only since the present remarks were written and in readiness for the printer, has the above incident been reviewed, not too late, it is believed, to restore the unauthorized pieces to the custody of the curator. According to Instructions and Regulations in force since 1874, such pieces should not have been preserved, and as they are duplicates, these, at least, should now be destroyed.

How far the sanction of this Bureau may be presumed to have been found for the production and private issue of trial and experimental pieces in soft metal and otherwise since 1873—in direct contravention of the instructions and regulations prescribed by the Director of the Mint and approved by the Secretary of the Treasury—the files and records of this Bureau disclose. Not even this degree of sanction can be found for the production of pieces in soft metal other than trial or experimental pieces—properly so called. No false-metal pieces seem ever to have been required by this Bureau since its organization in 1873, or to have been sanctioned, if at all, as a matter of record. Indeed, it can hardly be believed that any useful or important purpose could ever have been subserved by the production of such extremely illegitimate pieces.

The sanction of this Bureau has been found in a number of cases for the production and private issue of experimental pieces, some of which were in false metal.

In one instance reported to this Bureau December 13, 1877, by the superintendent of the mint at Philadelphia, it appears that nine experimental pieces of silver dollars were struck in copper for officers of the mint, on "general verbal authority" from the Director of the Mint. Under date of the 17th of December, 1877, specific authority of the Director of the Mint was given for the production of twelve experimental silver-dollar pieces in silver and two in copper for officers of the mint.

On the same date "the verbal authority to strike copper specimens referred to" in the superintendent's letter of December 13 was "revoked" by the Director of the Mint and instructions given that "in future such specimens will only be struck after application to this office." The same communication concluded as follows:

I deem it necessary that the strictest regulations and care should be observed in reference to striking specimens in any other metals than gold and silver, it being sure to lead to criticism and complaint on the part of coin collectors.



In dealing with this important matter it is the opinion of the undersigned that, without undertaking to fix the personal responsibility for the breach of law and regulation which it is his present duty to bring to the knowledge of the Department, and of persons interested in the subject, his duty will be exhausted in efforts to prevent a further production of unauthorized material of any kind from United States coinage or experimental dies. Efforts have already been made, as will have appeared above, to aid the public in discriminating against the circulation of unauthorized pieces which hitherto have freely circulated among coin collectors, coin dealers, etc., simply as unique cabinet pieces, without recognition of their unlawful character.

As the execution of the penal coinage laws of the United States is no part of the duty of this Bureau, it falls to other officers of the Government, in their own judgment and discretion, to take cognizance, or not, of any circulation of past unlawful productions from the United States Mint. The following amendments of, and additions to, the general Instructions and Regulations in Relation to the Transaction of Business at the Mints and Assay Offices of the United States, in force April 1, 1887, have been prescribed under date of October 10, 1887, with the approval of the Secretary of the Treasury, for the conduct of the Mint, specific on all the points which have here been made the subject of remark.

#### AMENDMENT TO ARTICLE XV.

SEC. 11. All experimental and trial dies shall be in the custody of the engraver, who shall safely keep all models and hubs from which experimental dies have been prepared.

#### ADDITIONS TO ARTICLE XV.

All experimental and trial pieces shall be struck by the engraver from planchets furnished by the coiner upon requisition signed by the superintendent for a specific number of pieces.

Dated, or obverse, dies cannot lawfully remain in existence after the year of their date.

SEC. 16. It will be a misdemeanor on the part of any officer or employé of the United States Mint, to be followed by dismissal from the Mint service, and punishable under the coinage laws of the United States, to commit one or any of the following acts:

1. To strike, either by hand or by machinery, a coin of the United States, or a dated pattern piece, or experimental piece, after the year of its date.

2. To strike from a regular coinage die or dies of the United States a piece in any other metal or alloy, or of a weight and fineness, other than prescribed by law for coin of the same denomination, except as provided by section 6 of these regulations.

3. To strike, except as provided by section 6 of these regulations, from a coinage die or dies of the United States a piece of stated denomination in which the obverse or reverse, or both, shall be other than as authorized by law for coin of the same denomination, or in the striking of which dies are used other than employed in the regular coinage of coin of the same denomination.

4. Experimental pieces of proposed designs or of new coins for the official use of the Director of the Mint under section 3510, Revised Statutes, and on his written requisition, shall be struck in such metal or alloy only, and of such weight and fineness as prescribed by law for coins



of the same denomination. Such experimental pieces will be receipted for by the Director, and if not adopted for regular coinage during the same year shall be defaced by him as soon as the use is subserved for which they were struck, and forthwith returned to the superintendent, who shall cause them to be melted in his presence and that of the melter and refiner, when both of these officers shall join in a written statement to that effect, which statement, to be sent to the Director of the Mint, shall be a voucher to the Director of the Mint, and so put upon record in the regular archives of the Bureau of the Mint. Such pieces, if adopted for coinage, will be returned by the Director and receipted for by the superintendent.

#### TECHNICAL OPERATIONS OF MINTS.

The technical and mechanical operations of the several mints, while differing in minor particulars, are essentially the same as for the last fifty years. The points of difference are chiefly in practice, which necessarily changes with the personality of the head of the several operative departments. Thus in the matter of melting, casting and cooling of ingots, and annealing, the practice at each institution differs somewhat from that of the others. These points of difference are to some degree more or less determined by differences in the plant and appointments of the several institutions, owing to variations in local conditions, especially as to supplies of material. The general uniformity referred to, in equipment as well as practice, is probably due to the fact that under the organization of the mint service previous to the Coinage Act of 1873 the mint at Philadelphia, then known as the Mint of the United States, was the medium through which machinery and regular supplies were distributed to the other institutions of the Republic, then known as branch mints.

#### MECHANICAL OPERATIONS AT MINTS OF THE UNITED STATES.

No notable renewal of plant or of machinery has taken place at any of the mints except at Philadelphia, where during the present calendar year a new steam-plant has been introduced, by special appropriation of Congress.

The mint at Philadelphia still performs a large part of the annual coinage, including about two-thirds of the silver-dollar coinage and a large part of the coinage of subsidiary silver, together with the whole coinage of minor coins; while it is also called upon to execute from time to time a portion of the annual gold coinage, the principal proportion of which for several years has been executed at San Francisco. Although meeting a constantly pressing and most urgent demand for dimes and minor coin, it has been called upon for two-thirds of the fixed requirement of law for silver dollars. The recent enormous output in both classes of coin from this mint is elsewhere exhibited in this report, and in the preceding ones of the present series. Probably no single institution has ever been called upon for so great a number of pieces in a given time. It ought not indeed to be surprising if it should appear that the pressure under which the operations of this mint have been conducted has affected the economy of its results, in order to secure the uniform high class of work required throughout the mint service.

But it is in the coin adjusted by hand to legal weight, namely, gold and the larger silver pieces, rather than in small silver and minor coin, that a standard can be found by which the mechanical efficiency of a mint can be readily gauged.



From the subjoined statement of the percentage of planchets or blanks of weight adjusted to the whole number cut and to good coin produced—it will be discovered that the percentage of operative loss, or of blanks rejected, at all the institutions is apparently excessive, while its maximum is found to be reached in the mint at Philadelphia.

## APPROXIMATE PERCENTAGE OF CONDEMNED BLANKS TO BLANKS CUT.

| Fiscal year. | Coinage mint. |         |                |         |         |         |              |         |
|--------------|---------------|---------|----------------|---------|---------|---------|--------------|---------|
|              | Philadelphia. |         | San Francisco. |         | Carson. |         | New Orleans. |         |
|              | Gold.         | Silver. | Gold.          | Silver. | Gold.   | Silver. | Gold.        | Silver. |
| 1885.....    | 18            | 9       | 8              | 8       | 9       | 11      | .....        | 9       |
| 1886.....    | 24            | 12      | 7              | 5       | .....   | .....   | .....        | 8       |
| 1887.....    | 23            | 21      | 9              | 8       | .....   | .....   | .....        | 6       |

Percentage of condemned blanks to good coin produced.—Gold coin and silver dollars.

|           |    |    |    |    |       |       |       |    |
|-----------|----|----|----|----|-------|-------|-------|----|
| 1885..... | 23 | 10 | 9  | 10 | 10    | 12    | ..... | 10 |
| 1886..... | 32 | 14 | 8  | 5  | ..... | ..... | ..... | 9  |
| 1887..... | 8  | 27 | 10 | 8  | ..... | ..... | ..... | 6  |

## STATEMENT OF OPERATIONS OF THE MINT AT MELBOURNE.

| Years.    | Percentage of condemned blanks to blanks cut. |                  |
|-----------|-----------------------------------------------|------------------|
|           | Sovereigns.                                   | Half-sovereigns. |
| 1880..... | 7.35                                          | .....            |
| 1881..... | 6.26                                          | 15.56            |
| 1882..... | 7.33                                          | 27.64            |
| 1883..... | 6.48                                          | .....            |
| 1884..... | 6.78                                          | 51.43            |
| 1885..... | 10.30                                         | 41.66            |
| 1886..... | 7.42                                          | 30.83            |

The above statement covers work on silver dollars exclusively at New Orleans, and principally on the same class of coin at Philadelphia and almost exclusively the same at Carson. At San Francisco the output for the period cited was over one-half gold coins. Both classes of coin may properly be taken together for the present purpose of comparing the mechanical efficiency of the several mints.

A statement like the above suggests the following inquiries: (1) whether the average loss of "blanks" at all of the mints of the United States is not far above what is essential to the manufacture of coins of similar weight from the same alloy? (2) Whether the same loss is found to occur at other public mints or at private mints elsewhere? and, if not, whether (3) a comparison unfavorable to the mints of the United States follows from conditions of our mint practice, the quality of the mechanical plants at the different institutions, or more or less directly



from defective manipulation due to the instability of the personal organization of our mint service.

Unfortunately, however, these questions cannot be directly answered as fully as could be wished for want of ample exhibits of the same points on the part of mints of other nations, and in the absence of other specific information on the subject.

It will be understood that in the practice of the mints of the United States the rejection of blanks is in part through the process of automatic weighing, and in part through the process of filing by hand, for which latter process adjusters are employed. Blanks are therefore advanced products, which represent all kinds of labor and manipulation involved in the manufacture of coin, except the final act of the press, whose ordinary performance is some 60 per minute. In the mints of the United States, coins too heavy to be readily reduced by filing to a weight within the prescribed tolerance, or too light to be within, are rejected, with the aid of a force of adjusters, before coining, as in most mints of continental Europe.

In the Royal Mint at London no adjusters are employed. Coins are there advanced to the finished state before rejection of too light and too heavy, no mechanical reduction of heavy coin thus being practicable. Hence the rejection or condemnation of a larger proportion of coin in the Royal Mint than of blanks in the mints of the United States, but at no expenditure for adjusting—by which this proportion might be reduced. It appears that the proportion of rejected coins in 1885 at the Royal Mint at London was only 17.10 per cent., and 14.09 per cent. in 1886—the greater loss being in the coinage of gold.\* The proportion of rejected blanks at the mint at Philadelphia is thus seen to compare very unfavorably with the results of the Royal Mint of Great Britain as well as of other mints in the United States.

The following statement of the proportion of coin produced from ingots operated upon at the several mints, while it includes the loss by condemnation of blanks, also exhibits antecedent losses entailed in the operations of annealing, rolling, and cutting.

PERCENTAGE OF COIN PRODUCED FROM INGOTS OPERATED ON.

| Fiscal years. | Coinage mints. |         |                |         |         |         |              |         |
|---------------|----------------|---------|----------------|---------|---------|---------|--------------|---------|
|               | Philadelphia.  |         | San Francisco. |         | Carson. |         | New Orleans. |         |
|               | Gold.          | Silver. | Gold.          | Silver. | Gold.   | Silver. | Gold.        | Silver. |
| 1883.....     | .....          | .....   | 54.7           | 51.5    | .....   | .....   | .....        | .....   |
| 1884.....     | .....          | .....   | 54.3           | 52.5    | .....   | .....   | .....        | .....   |
| 1885.....     | 35.3           | 46.8    | 54.7           | 53.3    | 50.9    | 46.5    | .....        | 51.6    |
| 1886.....     | 33.8           | 47.4    | 52.0           | 52.8    | .....   | .....   | .....        | 53.2    |
| 1887.....     | 25.2           | 44.1    | 47.5           | 53.9    | .....   | .....   | .....        | 56.0    |

\* 17th An. Rep. Deputy Master of the Mint, 1886, p. 42.



## STATEMENT OF THE OPERATIONS OF THE MINT AT MELBOURNE.

| Years.    | Percentage of coin produced. |                  |
|-----------|------------------------------|------------------|
|           | Sovereigns.                  | Half-sovereigns. |
| 1880..... | 65.69                        | .....            |
| 1881..... | 66.29                        | 50.41            |
| 1882..... | 65.68                        | 41.19            |
| 1883..... | 65.99                        | .....            |
| 1884..... | 62.20                        | 14.75            |
| 1885..... | 60.89                        | 22.22            |
| 1886..... | 64.81                        | 38.03            |

## PERCENTAGE OF GOOD COIN PRODUCED AT THE MINTS OF INDIA FROM METAL OPERATED ON.

*Rupees.*

| Year.     | Mint Calcutta, silver. | Bombay. |
|-----------|------------------------|---------|
| 1886..... | 57                     | 55.5    |

It will be observed that the better results are exhibited by the mints at San Francisco and New Orleans, as compared with the mint at Philadelphia. But none of our mints are up to the standard of efficiency to be found in the mint at Melbourne, where the average percentage of coins produced during the last eight years has been as high as 64.62 in the case of sovereigns.

At the mint at Calcutta in 1886 fifty-seven (57) per cent. of good coin was produced from ingots operated on, and at Bombay 55.5 per cent., both mints being occupied in rupee coinage, and thus practically under similar conditions as in the coinage of the United States silver dollar. Such a comparison, as in the case of rejected blanks, is again very unfavorable to the mint at Philadelphia.

Under such circumstances I am bound to inquire to what is due the failure of our mints, particularly the mint at Philadelphia, to attain their well-known excellence of manufacture in coin actually produced, along with as high a degree of economy of production as is consistent with public work of this kind. It is hardly necessary to remark that no private contractor or manufacturer could be expected to tolerate such operative losses as are to be found in some of the leading mints of the world besides those of the United States.

The only mint of which I have been able to make a personal inspection since entering upon the duties of this Bureau is the mint at Philadelphia. As the oldest mint of the United States, and the seat of the Director of the Mint down to the year 1873, and still the leading institution of the country in point of magnitude of operations and number of departments, this institution must be presumed to fairly illustrate the art of minting in the United States. Minor differences in its operations as compared with those of the collateral mints have been above referred to as such as may arise from the personal practice of the several heads



of the operative departments, and from differences in plant, appointments, and supplies.

During the last two years this mint has not only been greatly taxed but strained severely in order to meet the requirements of the coinage laws, and the requirements of this Department, as determined in the latter case by extraordinary demands for certain classes of coin, notably minor coin, the use of which has of late become remarkably extended throughout the country.

The other mints of the Republic, with whose performance in point of economy the mint at Philadelphia is found to suffer by comparison, have not been so severely taxed, while their facilities in many respects are superior, especially in point of space, light, and convenience—so important, along with deliberateness of work, to the nicer operations of a mint.

Experiments have been instituted by me at the mint at Philadelphia which tend to determine and locate some weak points in the plant and practice of that institution. Without encumbering these pages with technical details, it may be remarked that in several particulars the inefficiency which these experiments tend to disclose is in different degrees shared by the several coinage mints.

Referring to the plant of the mint at Philadelphia more particularly, it may be said that while the operations of coining, as at the other mints, is believed to be conducted as effectively as practicable at this day by the use of presses of excellent construction and durability, the preliminary operations of the coiner's department will not compare favorably with similar operations at European mints and private manufacturing or minting establishments.

Improvements are sought in the annealing of fillets, especially in the direction of indirect application of fire, so as to be performed in retorts excluded from contact with the gases of combustion.

The least efficiency in our whole mint practice is probably to be found in the want of suitable machinery for finishing bands or fillets ready for cutting, the desideratum of a fillet of uniform thickness not being met by any of our present finishing rolls, supplemented as these are with the use of the draw-bench. In fact, no finishing rolls worthy of the name are employed at the mint at Philadelphia, and the same is presumably the case at the other mints. The draw-bench is thus called upon to supplement the work of so-called finishing rolls, as distinguished from break-down rolls, but with no other result than great lack of uniformity in the thickness of fillets, whence arises the great loss of blanks cut from them.

It is well known that rolls of precision are in use at mints on the continent of Europe, as at Berlin, Brussels, Vienna, Milan, and Rome, and it is believed that rolls of equal precision are applied in this country to manufactures of different kinds. My inquiries on this subject have not been exhaustive, but have gone so far as to show that rolls claimed to be of precision are in use at several private establishments. The qualities essential to rolls of this character have not yet been determined by me, especially in view of the results of my present inquiry into the matter tending to show that different views are entertained on this subject by different persons of authority.

This question appears to turn less upon the physical properties of the roll itself, as between those of chilled iron or different kinds of steel, than upon questions of diameter, the revolution of one or both rolls, length, bearings, and housings of the same, and mode of propulsion, whether by gearing, belting, or friction. The one quality of rigidity,



along with the minimum of elasticity consistent with durability, and freedom from liability to break under strain, are conceded to be points desired in rolls of precision, while on the several other points referred to no unanimity of opinion seems to prevail among such American metal-workers as have been consulted.

The defects in annealing make themselves felt in ordinary rolling, and obviously increase the tendency to uneven rolling. Rolls, therefore, not powerful enough not to yield to physical inequalities would fail as rolls of precision for the purpose required. The rolls at present at the mint at Philadelphia, already referred to, are now some fifty years old. So far from ever having been intended as rolls of precision, they have not even been established on rigid foundations. No extra stability has been given to their resting place except what is imparted by simple girders, which are subject to the vibrations of the whole plant as well as to those from the rolls themselves.

Enough has been said without an extended discussion of this matter to point out the needs of improvement in the rolling operations of the mint at Philadelphia and to indicate at least one direction for improvement in the appliances of our mints for production of bands of strictly uniform thickness, so as to render them effective enough to overcome such irregularities as arise from inequalities of density in the metal itself. It is not impossible, indeed, that an improved draw-bench to the same end might be a still more desirable improvement, so as to obviate the necessity of the use of finishing rolls of such a degree of precision as to be perhaps incompatible with the hard usage to which machinery of this kind is necessarily subjected in public mints.

Indeed it would be surprising if the inventive talent of our population were not equal to the production of a draw-bench which should take the place of the present imperfect machine of that name, or equal to achieve the construction of an entirely new machine to perform more effectively the same operation for which the draw-bench has long been in use in many mints of the world, where the operation of rolling as a work of precision has not been attempted.

The art of adjusting blanks too heavy to be reduced to proper limits of weight by gentle hand-filing, has never been practiced at any of our mints. The operation of adjusting by gentle filing of heavy blanks is in the mints of the United States at the hands of adjusters, for which a large force of women is employed. At several mints of continental Europe this operation is confided to men, and carried much farther than is practicable under the present arrangement at our mints, and with the use of small appliances of edged tools for more extensive reduction than can be accomplished by filing, without loss of symmetry in the blank.

Dr. Ansell in his work on "The Royal Mint" has described a machine known as the "Pilcher filing machine," for which he claims great efficiency in the reduction of the number of discarded blanks. By the use of this machine the number is stated to be reduced to such proportion only of defective blanks as are too light, the machine itself being claimed to handle all blanks originally too heavy. Whether the machine referred to has been, or would be, found in practice to answer the requirements for which it is contrived, it is not at all unlikely that a machine could be so constructed as to perform the work so desirable at every mint where too heavy blanks are liable to be produced in large proportion for want of uniformity in the thickness of fillets.

In order to render as practicable as possible under the present organization of the mint service the suggestions here briefly made, the



operative officers of the mint at Philadelphia have, in co-operation with the superintendent, been charged with the study in detail of the several points referred to. At all of the institutions the operations which have formed the subject of these remarks are under the immediate supervision of coiners to whose appointment, so far as I am aware, familiarity with the mechanical arts or the art of coining has not been required as a condition, the office having by long-established precedent been considered an executive, rather than a technical or mechanical, one. In this fact, and in the additional fact that our coinage operations are not concentrated in a single mint, but conducted at points on three of the extreme boundaries of the Republic, must be sought the explanation of any failure of our mint practice as a unit, and any failure of the technical operations of our mint service to be in accord with the best practice of the day.

The following special statement has recently been received from the mint at Philadelphia:

RESULT OF WORKING OF 8,520 SILVER INGOTS AT THE MINT AT PHILADELPHIA, OCTOBER 20-22, 1887.

| Character.                     | Per cent. |
|--------------------------------|-----------|
| Fillets blistered .....        | 0.8       |
| Clippings.....                 | 41        |
| Heavy planchets adjusted.....  | 32.9      |
| Light planchets adjusted ..... | 10        |
| Heavy planchets condemned..... | 5.3       |
| Light planchets condemned..... | 10        |

OPERATIONS OF THE MELTER AND REFINER.

The metallurgic processes employed at the several mints of the United States are uniform and in general conformity with those of foreign mints. Notable differences of practice, however, are recognized among the several institutions. The practice of each institution, so far as it is individual, seems to have become more or less traditional from the circumstance that each one seems to be mainly guided by established precedents of its own, perhaps handed down successively from one operative officer to another, and in the same manner from one set of operatives to their successors. From the further circumstance that skilled operatives in the mint service are not frequently changed and never wholly at one time, precedents more or less personal in their beginning have passed into practice, and become apparently so deeply rooted, as to be almost unchangeable.

An effort on the part of a melter and refiner to introduce into the melting room a new plan of operations, or even to change the size of the melting pots, the weight of the melt, or the mode of casting or cooling ingots, has been found no easy matter, and has sometimes failed for want of persistence against habit and opposition. An officer who has found security for his accounts with the Government in established practice, must be possessed of strong convictions in favor of a change before he considers it safe to make one. Thus it happens that all technical improvements in methods of melting and casting ingots must be instituted by the officer immediately responsible for the melting department or not at all. While the superintendent of a mint cannot be asked to take upon himself such a responsibility as to insist upon



technical changes in the processes or practice of the melting room, nor the officer in charge of that department to assume the responsibility of adopting processes or a practice not of his own accord, it should not be considered that the latter officer's responsibility ends with his observance of statutory limits of fineness and wastage of precious metals. He is none the less also bound to observe strict economy in labor and fuel, and should not be allowed an unreasonable latitude in operative waste of this kind any more than in destructive consumption of the precious metals. The proportion of silver ingot-melts, good and bad, is one measure of the degree of efficiency in the work of the melting department. So is the relative wastage of the precious metals. But neither measure is absolute. First, in the case of melts it must not fail to be considered that, according to the experiments of Levol in Paris, and Roberts in London, unequal distribution of silver begins in the ingots, and that excessive inequality of filets in fineness and density (whence blanks rejected), is not wholly chargeable to ineffective annealing and unequal rolling in another department.

Second, as to the melter's wastage, under the circumstance that one mint reports an operative net gain of silver, while another mint with operations on the same class of silver bullion, but on a much smaller scale, reports a notable wastage of a *bona fide* character, it is clear that in the former case allowances on entries of bullion have been made for the security of the melter-and-refiner's account, which have not to the same extent been made in the latter case. Thus, singular as it may seem, it happens that the operations of two different mints can not be exactly compared on equal terms, owing to differences in personal practice.

In the course of comments in the present report on the same subject—that is, of gains in the operations of melting and refining, in which an operative loss, provided for by law in the form of a legal allowance for wastage, is essential to the process employed—occasion was taken to point out the prevalence, at more than one of the mints, of a practice not sanctioned by law, namely, of including in allowances on bullion (deposited or received on purchases) for mechanical impurities, such as sandage and moisture, a margin sufficient also to cover metallurgical losses, especially such as unavoidably arise from volatilization in the case of silver, and to a minor extent in the case of gold when alloyed with certain volatile metals.

A similar tendency to find means for covering the actual wastage in the operations of the coiner is observed in two of the institutions during the past year—a practice likewise not sanctioned by law.

A comparison of the operations of both of the operative departments of the several mints in the matter referred to will not, therefore, be understood to be unfavorable to those mints where mechanical or metallurgical operative losses incurred have not been offset by allowances of any kind not prescribed by law.

For the same reason that it is not the duty of the superintendent of a mint to prescribe rules for technical practice in the department of the melter and refiner, it can not be undertaken by the Director of the Mint to require a uniform practice in the melting-rooms of the several institutions. But it will be the duty of this Bureau to carefully compare the economical results of all the mints, not only in coining operations, but in the antecedent operations of melting, which, unlike the former, are almost independent of the means supplied in the way of fixtures and plant.

It has been my effort to exhibit in such of the fiscal reports of this Bureau as have fallen to my hand the returns of practical operations



at all of the mints in a way to afford operative officers whatever data are necessary for comparison of working results from an economical point of view, in order to set forth the relative merits of different modes of procedure, so far as they are known to vary at the several institutions, and as, indeed, known to no persons so well as to the operative officers throughout the Mint service.

It is probable that, perhaps with one exception, none of our mints afford sufficient space in the melting-room for the introduction of traveling cranes for the handling of melting-pots. While, therefore, little improvement can be looked for in the direction of casting directly, without ladling, into moulds, as at the Royal Mints at London and at Madrid, it is very desirable that close attention be given to the question of the maximum weight of silver melts allowable by economy—not only of waste of silver by volatilization, but of labor and fuel as gauged by the proportion of blanks returned, when ascertained to be defective from physical or metallurgical properties, and not from unsuccessful mechanical treatment, and as further gauged by the number of ingots and fillets condemned. It is not presumed that a stated weight of the silver melt can be fixed upon alike at all of the mints, where practical differences are important, as in the size of the furnace, strength of draught, and character of fuel.

It is also desirable that due attention be given to the mode of casting ingots, in order to settle upon something like uniformity in this very important particular, especially in point of slow or rapid cooling; for it is well known that the practice at the several mints varies by extremes, the extreme of slow cooling being found at New Orleans, and the extreme of rapid cooling at San Francisco. The experiments of Mr. W. C. Roberts, chemist of the Royal Mint at London, on the homogeneity of alloys of silver and copper and the effects of slow and rapid cooling, are especially pertinent to a study of this question. There appears much reason, indeed, to believe that in the casting and cooling of ingots which pass all practical tests previous to the cutting of fillets rolled from them, begin the evils which result in an excessive rejection of blanks from inequalities of weight. For such physical inequalities in fillets, and *pari passu* inequalities of weight of blanks, imperfect annealing and defective rolling seem to have been held too directly accountable in our mints.

It is noteworthy that the mint at present exhibiting the smallest ratio of condemned silver blanks to the whole number of blanks cut is that mint where ingots are slowly cooled. This fact is in agreement with the experiments of Levol at the mint at Paris.\*

The experiments by the Wastage Commission at the mint at Philadelphia in 1872 tend to show the inequalities of distribution of silver in fillets to be a condition of the original ingots.†

Such facts point to the inquiry how far the segregation of silver in the silver-copper ingot is affected: (1) By the weight or volume of the melt; (2) by the mode of pouring; (3) by the size of the mould, and incidentally by the conductivity of the mould as a condition of its volume, as well as (4) by the comparative rapid or slow further cooling of the ingot. The inclination of the mould is another condition which I have observed to be regarded as important in the casting of brass at certain metal works recently inspected by me.

It has sometimes been supposed that segregation of silver in silver-copper melts takes place in some ratio to the weight or volume of the

\* See Percy, Metallurgy of Gold and Silver, Part I, 156.

† Report upon the Wastage of Silver Bullion, Mint of the United States. Washington, 1872, p. 54.



melt. Their weight at the several mints is individual to each, namely, some 8,300 ounces at New Orleans against 3,600 at Philadelphia and 1,650 ounces at San Francisco. Except at New Orleans these are small, the least exceedingly small in comparison with the weights of similar melts at the mints of continental Europe, as exhibited by Mr. Roberts.\*

The ratio of condemned melts of silver alloy is in none of the mints now large, though over four times greater at the mints at Philadelphia and New Orleans than at San Francisco.

The proportion of silver melts condemned at the mint at Philadelphia for the last six years (1882-1887) has not exceeded sixty-five hundredths of 1 per cent., against 9.7 per cent. from 1868 to 1874—an improvement of 1 to 15.

While records of ingots condemned and blanks rejected are forwarded to this Bureau, no record of condemned fillets after annealing has hitherto been communicated. Such further record of condemned material will in future also be required.

STATEMENT OF THE NUMBER OF MELTS OF INGOTS MADE AND THE NUMBER CONDEMNED AT THE MINTS OF THE UNITED STATES AT SAN FRANCISCO, PHILADELPHIA, AND NEW ORLEANS DURING THE FISCAL YEARS 1882-1887.

SAN FRANCISCO.

| Fiscal year.               | Gold ingot melts. |                   | Silver ingot melts. |                   |
|----------------------------|-------------------|-------------------|---------------------|-------------------|
|                            | Number made.      | Number condemned. | Number made.        | Number condemned. |
| 1882.....                  | 958               | 8                 | 10,719              | 20                |
| 1883.....                  | 901               | 5                 | 7,509               | 12                |
| 1884.....                  | 767               | 4                 | 5,539               | 1                 |
| 1885.....                  | 677               | 1                 | 2,619               | 0                 |
| 1886.....                  | 935               | 0                 | .....               | .....             |
| 1887.....                  | 958               | 2                 | 1,086               | 0                 |
| Total .....                | 5,196             | 20                | 27,472              | 33                |
| Condemned ..... per cent.. | .....             | .4                | .....               | .1½               |

PHILADELPHIA.

|                            |       |     |        |     |
|----------------------------|-------|-----|--------|-----|
| 1882.....                  | 1,333 | 17  | 6,502  | 32  |
| 1883.....                  | 178   | 3   | 7,328  | 46  |
| 1884.....                  | 109   | 6   | 8,281  | 64  |
| 1885.....                  | 65    | 5   | 9,142  | 29  |
| 1886.....                  | 208   | 9   | 12,867 | 80  |
| 1887.....                  | 7     | 0   | 14,146 | 122 |
| Total .....                | 1,900 | 40  | 58,266 | 373 |
| Condemned ..... per cent.. | ..... | 2.1 | .....  | .6½ |

NEW ORLEANS.

|                            |       |        |        |     |
|----------------------------|-------|--------|--------|-----|
| 1882.....                  | 11    | 4      | 922    | 6   |
| 1883.....                  | ..... | .....  | 1,565  | 22  |
| 1884.....                  | ..... | .....  | 1,819  | 10  |
| 1885.....                  | 2     | .....  | 2,059  | 10  |
| 1886.....                  | ..... | .....  | 1,838  | 7   |
| 1887.....                  | 23    | 7      | 2,146  | 10  |
| Total .....                | 36    | 11     | 10,349 | 65  |
| Condemned ..... per cent.. | ..... | †30.5½ | .....  | .6½ |

\* Report of the Deputy Master of the Mint on European mints. London, 1870.

† Largely dental gold, containing platinum.



Recent experiments at the mint at Philadelphia serve to show that uniform results in weight and thickness are not attained in silver fillets finished by rolling, and to indicate the certainty that the rolls employed are incapable of executing work of precision within the limit of one-quarter of a thousandth of an inch.

The adverse conditions presented by the rolls at present in use at the mints of the United States may be stated as follows: elasticity of the housings, imperfect rigidity of the rolls, and elasticity of the lubricant, or cushion or film of oil on the journals. To such conditions is to be ascribed the difficulty of obtaining two immovable true lines of contact between surfaces of rolls, under the circumstance that the metal of the fillet, especially in the case of standard silver alloy, may possess unequal physical properties of hardness and density, whereby the unequal effect of the rolls seems to be primarily determined.

It has therefore been found at the mint at Philadelphia that fillets finished on the draw-bench yield the higher proportion of good planchets, notwithstanding the failure in principle of the draw-bench as a tool of precision. This difference in favor of the draw-bench arises from the stability of the dies and the draw-plate. Although a most effective machine for many purposes, its failure in mint practice is both essential and vicarious. Its essential defects arise from the appliance to the fillet of tension as well as compression; its vicarious defects from unequal malleability and tensile resistance in the fillet, in turn due to inequalities in composition, and hence in physical properties. These inequalities are precisely the same that determine the unequal effect of rolls, especially in silver-copper fillets, wherein defects of both machines especially become most apparent. Such inequalities have here been ascribed primarily to lack of homogeneity in the fillet as a condition of segregation of silver in the original ingot.

It does not seem impossible, indeed, that, as an alternative from the difficulty of procuring and maintaining rolls of precision, and from the use of the draw-bench, the principle of construction of which latter machine is obviously incompatible with perfect results in the manufacture of fillets, a shaving-machine, such as manufactured by the Pratt-Whitney Company, Hartford, Conn., may, as believed by the makers, with some slight modifications, be made to serve the purpose of finishing fillets with less deviation in thickness than is accomplished by any existing appliances in the mint service of the United States.

An early opportunity will be sought to test its performance with silver-copper fillets.

Some of the weak points in the mechanism and practice of the mints of the United States are revealed by the working exhibits above briefly presented. These exhibits have thus far been followed up by practical inquiries into the causes of notable inefficiencies in the case of a single institution, to the limited extent that opportunity has been found for such inquiries on my own part, with the aid of its superintendent and operative officers. It is hoped that the preceding remarks will serve to indicate the line of inquiry which the officers of collateral institutions will be requested to pursue, with the view of effecting in the mint service such improvements in technical operations as may enable results to be compared less unfavorably than heretofore with the performance of other mints and private metal works.

How far the weak points of the mint practice of the United States are to be ascribed to instability and want of skill in the operative force is difficult to estimate. While, for reasons obvious enough, public works of a technical character seldom if ever reach a given degree of



efficiency with the same economy to be found under private auspices, the mint service, compared with other branches of the public service, is practically free from legal restraints in the selection and employment of clerks and operatives.

#### PRODUCTION OF GOLD AND SILVER IN THE WORLD FOR 1886.

In the Appendix will be found a table showing the estimated production of gold and silver in the world for the calendar years 1883, 1884, 1885, and 1886. The estimate for the year 1886 is new. This was compiled principally from foreign state papers communicated through the Department of State. These will be found in full in the Appendix. For countries from which statistics were not at hand, estimates made have been based upon the latest reported production, or upon statistics of export of the precious metals. Such items form an insignificant portion of the total production. The ultimate figures for the preceding years 1883, 1884, and 1885 have been revised from later and what are considered better data. The totals may be claimed to approximately represent for the given periods the gold and silver production of the world. The production is expressed in kilograms and in values, the value of silver being taken, wherever the calculation has been made upon the part of this Bureau, at its coining rate in standard silver dollars, corresponding to  $\$1.16\frac{4}{11}$  per ounce standard (.900 fine) or  $\$1.2929$  per ounce fine.

The production of gold has varied but little from year to year, having somewhat fallen off during the year 1886 as compared with 1885. The production of silver, however, notwithstanding the large depreciation in the market value of that metal, has steadily increased from \$115,000,000 in 1883 to \$130,000,000 in 1886. The production of the world for the calendar years 1883, 1884, 1885, and 1886 is exhibited in the following table:

| Calendar years. | Gold.      |              | Silver.    |               |
|-----------------|------------|--------------|------------|---------------|
|                 | Kilograms. | Value.*      | Kilograms. | Value.†       |
| 1883.....       | 143,533    | \$95,392,000 | 2,769,197  | \$115,088,000 |
| 1884.....       | 153,017    | 101,694,000  | 2,804,725  | 116,564,000   |
| 1885.....       | 154,942    | 102,975,000  | 3,062,009  | 127,257,000   |
| 1886.....       | 147,097    | 97,761,000   | 3,137,175  | 130,383,000   |

\* Kilogram of gold valued at \$664.60. † Kilogram of silver valued at \$41.56.

The United States still maintains first rank among the nations of the world as the largest producer of the precious metals, having produced during the calendar year 1886 gold and silver of the coining value of \$86,000,000. Mexico retains second rank, with a production of \$33,614,000, of which \$33,000,000 was silver. Australia has a production of \$27,647,000, of which \$26,425,000 was gold. Russia is credited with a production of \$21,046,000, of which \$20,518,000 was gold.

It may be said, however, that the production credited Russia for 1886, in the table, does not fully represent the entire production of that Empire for the year. The official statement from the Russian Government purports to represent only the amount sent to the mints. It is probable that later and more complete statistics will tend to exhibit a larger production in Russia by perhaps several millions of dollars, and so bring the production of gold in the world for the year 1886 nearer the amounts of prior years.



# THE WORLD'S COINAGE AND USE OF GOLD AND SILVER IN THE ARTS.

In the Appendix will be found a table showing the value in United States money of the coinage of gold and silver during the years 1884, 1885, and 1886 by each of the nations of the world, from the principal of which reports have been received. The coinage reported is for calendar years, except in the case of Mexico for each of the three years; India for 1884 and 1885; and of Brazil for 1884, for which countries, for the years named, the coinage was reported for fiscal years.

This table includes the coinage executed by substantially, if not quite, all of the nations of the world during the years mentioned.

The value of the coinage was as follows:

| Calendar years. | Gold.          | Silver.        |
|-----------------|----------------|----------------|
| 1884.....       | \$99, 432, 795 | \$95, 832, 084 |
| 1885.....       | 94, 728, 008   | 105, 105, 299  |
| 1886.....       | 92, 653, 400   | 124, 678, 678  |

The coinage of silver has largely increased while the coinage of gold has fallen off.

It is an important fact that the value of the known silver coinage for the calendar year 1886, over \$124,000,000, closely approximated the production of silver for that year, which was \$130,000,000.

The principal silver coinage was executed by the United States, Mexico, India, Japan, Spain, Austria, and at the mint at Paris for the French possessions in China.

A statement like the present is wanting in absolute significance only to the degree of uncertainty as to the relative proportion of old material employed in coinage and also in the arts.

An incomplete statement of net coinage in relation to recoinage may be presented, as drawn from recent official sources, as follows:

## RECOINAGES REPORTED BY CERTAIN NATIONS, 1886.

### GOLD.

| Countries.         | Recoinage reported of domestic coins. | Value in United States money. | Recoinage of foreign coins. | Value in United States money. | Total recoinage value. |
|--------------------|---------------------------------------|-------------------------------|-----------------------------|-------------------------------|------------------------|
| Great Britain..... |                                       |                               |                             |                               |                        |
| India.....         |                                       |                               |                             |                               |                        |
| Belgium.....       |                                       |                               |                             |                               |                        |
| Italy.....         | Part (not stated).....                |                               |                             |                               |                        |
| Germany.....       | 145, 560 marks.....                   | \$34, 643                     |                             |                               | \$34, 643              |
| Portugal.....      | 54, 000 milreis.....                  | 54, 000                       |                             |                               | 54, 000                |
| Egypt.....         |                                       |                               |                             |                               |                        |
| Japan.....         | 294 yen.....                          | 294                           |                             |                               | 294                    |
| Colombia.....      |                                       |                               |                             |                               |                        |
| United States....  | 445, 743 dollars.....                 | 445, 743                      | 9, 072, 731 dollars.        | \$9, 072, 731                 | 9, 518, 474            |
| Total.....         |                                       | 534, 680                      |                             | 9, 072, 731                   | 9, 607, 411            |



## RECOINAGES REPORTED BY CERTAIN NATIONS, 1886—Continued.

## SILVER.

| Countries.         | Recoinage reported of domestic coins. | Value in United States money. | Recoinage of foreign coins. | Value in United States money. | Total recoinage value. |
|--------------------|---------------------------------------|-------------------------------|-----------------------------|-------------------------------|------------------------|
| Great Britain....  | £185, 116 .....                       | \$880, 867                    | .....                       | .....                         | \$880, 867             |
| India .....        | { 217, 001 } rupees .....             | 208, 932                      | 7, 860, 090 rupees.         | \$3, 723, 324                 | 3, 932, 256            |
|                    | { 224, 061 } .....                    |                               |                             |                               |                        |
| Belgium .....      | 4, 776, 000 francs .....              | 921, 768                      | .....                       | .....                         | 921, 768               |
| Italy .....        | 9, 302, 404 francs .....              | 1, 795, 364                   | .....                       | .....                         | 1, 795, 364            |
| Germany * .....    | .....                                 | 1, 153, 963                   | .....                       | .....                         | 1, 153, 963            |
| Portugal .....     | .....                                 | .....                         | .....                       | .....                         | .....                  |
| Egypt† .....       | 459, 362 Egn. pounds .....            | 2, 270, 626                   | .....                       | 933, 525                      | 3, 204, 151            |
| Japan .....        | 2, 304 yen .....                      | 2, 304                        | .....                       | .....                         | 2, 304                 |
| Colombia .....     | 806, 341 dollars .....                | 806, 341                      | .....                       | .....                         | 806, 341               |
| United States ‡ .. | 764, 918 dollars .....                | 764, 918                      | 495, 310 dollars.           | 495, 310                      | 1, 260, 228            |
| Total .....        | .....                                 | 8, 805, 083                   | .....                       | 5, 152, 159                   | 13, 957, 242           |

\* No recoinage of silver reported, but believed to be all from melted thalers.

† All the new coinage was made from old coin and German silver thalers.

‡ There was also deposited at the mints \$63,679 89 in trade-dollars.

The large recoinage value of foreign gold and silver coins melted down, exhibited in the case of the United States, as compared with other nations, except perhaps in the case of India, is probably to be explained by the circumstance that international exchange of gold and silver coins is so readily accomplished between European states as to render this item at foreign mints one of little moment. Indeed, no recoinage of foreign coins is reported in mint statements on the part of any European nations, so far as I am aware.

Using these partial amounts the results may be stated as follows:

## RESUMÉ.

## GOLD.

|                                                   |                |
|---------------------------------------------------|----------------|
| Value of the product of the mines, 1886 .....     | \$98, 000, 000 |
| Coinage executed in 1886 .....                    | \$92, 650, 000 |
| Recoinage .....                                   | 9, 600, 000    |
| Net coinage 1886 .....                            | 83, 050, 000   |
| Leaving new gold for employment in the arts ..... | 14, 950, 000   |

## SILVER.

|                                                     |                 |
|-----------------------------------------------------|-----------------|
| Value of the product of the mines, 1886 .....       | \$130, 000, 000 |
| Coinage executed in 1886 .....                      | \$124, 670, 000 |
| Recoinage .....                                     | 13, 950, 000    |
| Net coinage, 1886 .....                             | 110, 720, 000   |
| Leaving new silver for employment in the arts ..... | 19, 280, 000    |

The information obtained from the principal nations of the world relative to the value of manufactured articles of gold and silver attested and stamped during the year 1886, is presented in the following table. This only partially represents the value of the industrial employment of the precious metals. In order that the table may present, as nearly as now practicable, the total industrial employment of gold and silver, estimates have been added for three nations, namely: Austria-Hungary, Germany, and Switzerland, from which no official information has been



received on this subject. These estimates have been taken from the last edition of Dr. Adolf Soetbeer's *Materialien* (1886).

In the case of Belgium, while the value of gold and silver articles stamped, so far as known, was reported for 1886, the figures hereadopted cover the value of goods stamped in 1865, the last year when stamping was obligatory, and therefore, as it is assumed, only approximately stand for 1886.

In the case of the United States the values given in the table are as ascertained by the last census made by this Bureau of the employment by goldsmiths, silversmiths, and others.

The industrial use of gold and silver shown by this table is not entirely of new material. In the United States, where the inquiry specifically covered this point, it may be said that about \$7,000,000 of the \$11,152,120 of gold used in 1885 and about \$4,500,000 of the \$5,198,413 of silver was new material. That is, about 35 per cent. of the gold used consisted of melted coin and other old material, and about 12 per cent. of the silver. Whether such a percentage would hold good in European countries is doubtful. Wherever, as in the United States, gold and silver are largely produced and private refineries are numerous, fine bars or new material would ordinarily be employed; but in European countries generally, as it seems reasonable to suppose, most of the gold used in the arts would consist of melted coins. As silver coins are at present generally overvalued (that is, their value as coin exceeds their value as bullion) it follows that in the case of silver for industrial purposes bars would be used to the practical exclusion of coin.

#### GOLD AND SILVER USED IN THE INDUSTRIAL ARTS, 1886.

[Kilogram of gold=\$664.60; kilogram of silver=\$41.56; coining rate of silver in standard silver dollars.]

| Countries.           | Gold.      |             | Silver.    |             |
|----------------------|------------|-------------|------------|-------------|
|                      | Kilograms. | Value.      | Kilograms. | Value.      |
| Austria-Hungary..... | *3,180     | \$2,113,428 | *31,793    | \$1,321,317 |
| Belgium.....         | †635       | 422,021     | †4,654     | 193,420     |
| France.....          | 8,548      | 5,681,000   | 75,803     | 3,150,373   |
| Germany.....         | †15,000    | 9,969,000   | †110,000   | 4,571,600   |
| Great Britain.....   | 6,799      | 4,518,615   | 62,895     | 2,613,916   |
| Italy.....           | 1,143      | 759,640     | 5,191      | 215,738     |
| Netherlands.....     | 1,044      | 693,842     | 10,924     | 454,000     |
| Russia.....          | 4,915      | 3,266,509   | 61,330     | 2,548,875   |
| Sweden.....          | 302        | 200,709     | 1,904      | 79,130      |
| Switzerland.....     | †15,000    | 9,969,000   | †32,000    | 1,329,920   |
| United States.....   | 16,780     | 11,152,120  | 125,082    | 5,198,413   |
| Total.....           | 73,346     | 48,745,884  | * 521,576  | 21,676,702  |

\* For 1885—Goods stamped—Dr. A. Soetbeer's *Materialien*, 1886, second edition, p. 38.

† Stamped in 1865, when official verification was obligatory.

‡ Average for recent years—Dr. A. Soetbeer's *Materialien*, 1886, second edition, p. 38.

#### MONETARY STATISTICS OF FOREIGN COUNTRIES.

In order to continue the compilation of the monetary statistics of foreign countries published annually by the Bureau of the Mint since its organization, a list of interrogatories, prepared in this Bureau, was



transmitted by the Secretary of State to the diplomatic and consular representatives of this Republic in the following countries:

*List of countries from which information was requested.*

|                          |                   |                            |
|--------------------------|-------------------|----------------------------|
| Argentine Republic.      | Egypt.            | Peru.                      |
| Austria-Hungary.         | France.           | Persia.                    |
| Australia.               | Germany.          | Portugal.                  |
| Algeria.                 | Great Britain.    | Porto Rico.                |
| Belgium.                 | Greece.           | Roumania.                  |
| Bolivia.                 | Guadeloupe.       | Russia.                    |
| Brazil.                  | Hawaiian Islands. | Roumelia.                  |
| Bulgaria.                | Hayti.            | Santo Domingo.             |
| British Guiana.          | Honduras.         | Siam.                      |
| Canada.                  | India.            | Spain.                     |
| Cape of Good Hope.       | Italy.            | Sweden and Norway.         |
| Central American States. | Japan.            | Society Islands.           |
| Ceylon.                  | Luzon.            | Servia.                    |
| Chili.                   | Mexico.*          | Switzerland.               |
| China.                   | Morocco.          | Turkey.                    |
| Cuba.                    | Martinique.       | Tasmania.                  |
| Corea.                   | Madagascar.       | United States of Colombia. |
| Costa Rica.              | Netherlands.      | Uruguay.                   |
| Denmark.                 | New Zealand.      | Venezuela.                 |
| Ecuador.                 | Paraguay.         |                            |

*Replies have been received from the following countries.*

|                    |                   |                            |
|--------------------|-------------------|----------------------------|
| Austria-Hungary.   | Germany.          | Paraguay.                  |
| Algeria.           | Great Britain.    | Peru.                      |
| Belgium.           | Guadeloupe.       | Portugal.                  |
| Brazil.            | Hawaiian Islands. | Russia.                    |
| Canada.            | Hayti.            | Siam.                      |
| Cape of Good Hope. | India.            | Sweden and Norway.         |
| Ceylon.            | Italy.            | Switzerland.               |
| Chili.             | Japan.            | Turkey.                    |
| China.             | Mexico.           | Tasmania.                  |
| Denmark.           | Netherlands.      | United States of Colombia. |
| Egypt.             | New Zealand.      | Uruguay.                   |
| France.            |                   |                            |

The Department of State was also requested to call the attention of the representatives of the United States in certain countries, from which no replies had been received, to the circular of January 1, 1886, and to the desirability of procuring and forwarding the information called for in at least the first four of the several interrogatories. As the replies in this report from foreign countries contain, in some cases, answers to the circular of January 1, 1886, covering the calendar year 1885, as well as to the circular of January 1, 1887, covering the calendar year 1886, and as the questions are referred to by numbers only, the two sets of interrogatories are here appended:

*Interrogatories addressed to the representatives of the United States in foreign countries, calendar year 1885.*

- (1) What is the legal unit of account?
- (2) What is the legal standard: Double, single gold, or single silver? If double, at what ratio between the two metals?
- (3) What is the weight in grams of each of the gold coins authorized by law to be coined, and what is the fineness expressed in thousandths.
- (4) Same for silver.
- (5) Is the mint open to deposits by individuals of gold and silver for coinage, or of one metal to the exclusion of the other?
- (6) In case of deposits by individuals of gold and silver, what coinage charge if any, is imposed on each metal?
- (7) For what amount are gold coins a legal tender in the payment of debts or Government dues?
- (8) Same for silver.



- (9) What is the "tolerance" or "mint remedy" allowed by law in coinage on each piece, both as to weight and fineness—that is, what deviation is allowed from the legal standard?
- (10) What are the legal provisions as to the recoinage of worn gold and silver coins?
- (11) What was the amount of gold coined during the calendar year 1885, by denominations and value?
- (12) Same for silver.
- (13) What has been the total coinage of gold from the establishment of the mint? Amount recoined?
- (14) What has been the total coinage of full legal-tender silver from the establishment of the mint? Amount recoined?
- (15) What has been the total coinage of subsidiary or limited-tender silver from the organization of the mint? Amount recoined?
- (16) What was the weight, expressed in kilograms, and the value of the gold produced from the mines during the calendar year 1885?
- (17) Same for silver.
- (18) The import and export of gold and silver coin and bullion, separately, during the calendar year 1885?
- (19) Estimated amount of gold coin in the country? What proportion in active circulation?
- (20) Same for full legal-tender silver.
- (21) Same for limited-tender silver.
- (22) Amount of paper currency outstanding December 31, 1885; Government and bank notes separately?
- (23) Copy of the coinage laws and regulations of the mint as to coinage.

INTERROGATORIES ADDRESSED TO THE REPRESENTATIVES OF THE UNITED STATES IN  
FOREIGN COUNTRIES, CALENDAR YEAR 1886.

- (1) What was the amount of gold coined during the calendar year 1886, by denominations and value? What amount was recoined during the year?
- (2) Same for silver.
- (3) What was the import and export of gold coin and of gold bullion during the calendar year 1886?
- (4) Same for silver.
- (5) What was the weight, expressed in kilograms, and the value of the gold produced from the mines during the calendar year 1886?
- (6) Same for silver.
- (7) Were any laws passed during the year 1886 affecting the coinage, issue, or legal-tender character of the metallic and paper circulation? If so, please transmit copies.
- (8) Is the denomination of gold coin paid for deposits of bullion optional with the private depositor at the mints or other receiving institutions?
- (9) Is there, in the case of gold coins, any restriction upon the issue of different denominations; and, if so, in what branch of the Government is discretion in this matter reposed?
- (10) In case of the existence of bureaus of guaranty or departments of the Government for the verification and stamping of articles of gold and silver, and a collection of a tax for the same, report the amount of tax collected and the corresponding weight in kilograms and the value of manufactured goods—gold and silver separately.

NOTE.—Any information in line with the researches of the Bureau of the Mint of the United States in the industrial consumption of the precious metals will be very acceptable.

Coin and bullion should be given separately where practicable.

It will be noticed that in the interrogatories of the 1st of January, 1887, two new fields of inquiry have been entered upon.

The first, comprised in questions 8 and 9, is in relation to the right of private depositors of gold bullion to select the denomination of coin



in which they should be paid and whether there be any restriction on the issue of different denominations of coin.

These interrogatories were inserted for the reason that by certain large depositors, notably at the mint at San Francisco, it is claimed that under section 3544 of the Revised Statutes they are entitled to receive double-eagles in payment of gold deposits, independent of any policy on the part of the Treasury Department to coin small denominations in the mints of the United States. I was therefore desirous of ascertaining the practice of foreign governments in this respect.

In the case of the mints of Great Britain and India there is no restriction on the issue of the different denominations of gold coins authorized by law, and the denomination of the coins in payment is optional with the depositor.

In France such a restriction exists. The coinage of pieces of gold of the denomination of 5 francs is provisionally suspended in France and the other states of the Latin Union by article 8 of the monetary convention of November 6, 1885. Twenty-franc pieces are generally demanded by depositors and so paid. In Belgium, also, 20-franc pieces only are coined. In Switzerland no coinage has been executed for private persons. In Italy the matter is optional with the depositor, except as to the coinage of the 5-lire gold piece. In Germany private individuals can have coined only 20-mark pieces. In the Netherlands the matter is not optional with the depositor, and the 10-florin is the only gold coin which is struck at the mints. In Portugal, while there is little or no deposit of gold by private individuals, there is no restriction as to the mode of payment. In Sweden, Norway, and Denmark 20 and 10 crown pieces only are coined for individuals; 5-crown pieces being coined only on account of the State and the Reichs-Bank. In Turkey the denomination of coin is optional with the depositor, and no restriction is imposed as to the issue of different denominations of gold coin. In Russia no restriction exists as to the option of private depositors in the kind of coin paid out. In Egypt, while no restriction regarding the coinage of different gold coins exists, the whole matter is left to be regulated by the minister of finance. In Japan depositors are allowed to select the denomination of coin in which they will be paid. In Mexico the mints are leased to private parties, who are bound by their contract to coin both large and small money, but the denominations coined or paid out to depositors are practically left to the managers of the several mints. In the United States of Colombia there is no restriction on the issue of different denominations of gold coin. In Peru, where gold has been demonetized, and where the gold coins provided for by law are not legal tender, the whole matter of the denominations of coin to be issued is left to the discretion of the chief of the mint. In Chili the Government buys gold bullion and pays for it in the denomination of gold coin most convenient to the Government. At the mints of Brazil depositors have the right to demand any kind of legal gold coin.

It may, therefore, be said that there is no uniformity in the practice of foreign mints in this matter, but that most of them, which are open to deposits of gold bullion by individuals, exercise some restriction as to the denomination of gold coin paid out to depositors.

The other line of inquiry referred to is in the industrial employment of the precious metals, the interrogatory being as to the existence of bureaus of guaranty under the supervision of government for the verification and stamping of articles of gold and silver, and as to the value of such manufactured goods stamped during the year 1886.



In many of the great nations of Europe, notably England, France, Germany, Italy, etc., such bureaus exist, but the stamping of manufactured goods is not in all of them obligatory. The most that has been obtained on this subject is as to the value of the precious metals used in manufactured articles in such countries as have bureaus of guaranty.

In addition to the information contained in communications in answer to these circulars the Bureau of the Mint has received official reports and no little statistical material in the way of official publications. Among the most valuable of these may be mentioned the Seventeenth Annual Report of the Deputy Master of the Royal Mint, London, 1886; Report of the Commissioner of the Imperial Mint of Japan, 1886; ditto, 1887; Noticias de las Acunaciones é Introducciones de Metales Preciosos, Mexico, 1887; Direction Général des Monnaies et Médailles, Compte Rendu pour l'Exercice, 1884, Paris; ditto, 1885; Administration Reports of Calcutta and Bombay Mints for 1885-'86; Miscellaneous Statistics Relating to the Finances of British India, published at Calcutta, containing a chapter on the subject of mint and coinage; The Mining and Mineral Statistics of the United Kingdom of Great Britain and Ireland; La Réforme Monétaire en Égypte; La Crisis Monetaria, Mexico, and the First Report of the Royal Commission Appointed to Inquire into the Recent Changes in the Relative Values of the Precious Metals, London.

The replies elicited by the above interrogatories, except so far as they relate to subjects not properly appertaining to questions of standard, to the subject of metallic money, or to the subject of the precious metals generally, will be found in the Appendix.

A brief statement of the more important contents of these papers and documents, so far as they relate to the production, consumption, and movement of the precious metals, is here inserted.

#### GREAT BRITAIN AND BRITISH COLONIES.

*Great Britain and Ireland:* Lord Salisbury transmits, through Minister Phelps, under date of March 30, 1887, information concerning the coinage and movement of the precious metals during the year 1886.

| Items reported for 1886. | Amount in pounds sterling. | Equivalent in United States money. |
|--------------------------|----------------------------|------------------------------------|
| Gold coinage.....        |                            |                                    |
| Silver coinage.....      | 417, 383                   | \$2, 031, 194                      |
| Amount recoined.....     | 185, 116                   | 900, 867                           |
| Net silver coinage.....  | 232, 267                   | 1, 130, 327                        |
| Imports:                 |                            |                                    |
| Gold coin.....           | 6, 897, 305                | 33, 565, 735                       |
| Gold bullion.....        | 6, 494, 951                | 31, 607, 679                       |
| Total.....               | 13, 392, 256               | 65, 173, 414                       |
| Exports:                 |                            |                                    |
| Gold coin.....           | 7, 791, 260                | 37, 916, 167                       |
| Gold bullion.....        | 5, 992, 446                | 29, 162, 238                       |
| Total.....               | 13, 783, 706               | 67, 078, 405                       |
| Loss by export.....      | 391, 450                   | 1, 904, 991                        |



| Items reported for 1886.           | Amount in pounds sterling. | Equivalent in United States money.        |
|------------------------------------|----------------------------|-------------------------------------------|
| <b>Imports:</b>                    |                            |                                           |
| Silver coin.....                   | 2, 224, 599                | 10, 826, 011                              |
| Silver bullion .....               | 5, 247, 040                | 25, 534, 720                              |
| Total .....                        | 7, 471, 639                | 36, 360, 731                              |
| <b>Exports:</b>                    |                            |                                           |
| Silver coin.....                   | 2, 054, 206                | 9, 996, 793                               |
| Silver bullion .....               | 5, 169, 493                | 25, 157, 338                              |
| Total .....                        | 7, 223, 699                | 35, 154, 131                              |
| <b>Manufactured goods—stamped.</b> | <b>Kilograms.</b>          | <b>Equivalent in United States money.</b> |
| Gold .....                         | 6, 799                     | \$4, 518, 615                             |
| Silver .....                       | 62, 895                    | 2, 613, 916                               |

Lord Salisbury also transmits, under date of March 10, 1887, a memorandum on the currency system of British India, which will be found under the head of "India."

Mention was made in the introduction to this chapter of the receipt by this Bureau of the first report of the Royal Commission appointed in England to inquire into the recent changes in the relative values of the precious metals. This document consists of minutes of evidence taken before the commission from its first session, November 19, 1886, to June 10, 1887, with appendices of tabular matter by way of exhibits by witnesses and relating to their testimony.

It will be remembered that a previous commission in Great Britain, appointed in August, 1885, to take under consideration the subject of the depression of trade and industry in that kingdom, after devoting some consideration to the question of the changes in the standard of value and the rates of exchange as affecting the depression of trade, recommended that a special inquiry be made into this subject. The present Royal Commission was accordingly constituted in September, 1886, to inquire into recent changes in the relative values of the precious metals. The first report of the present commission conveys no recommendation of remedial measures. It contains, however, valuable information in the way of exhibits of coinage, of production of the precious metals and of prices of commodities, and in a wide range of inquiry the testimony of men eminent as financiers or as writers on subjects of political economy.

Conceded, as at present it seems to be, that initiatory action toward international measures for the rehabilitation of silver as a standard of value now rests with Great Britain, any hope still popularly entertained of immediate action on this momentous question centers upon this commission.

*Australasia.*—By Mr. George Anderson, deputy master of the Royal Mint, was kindly transmitted, under date of August 2, 1887, a statement showing the production of the several provinces in Australia for the calendar year 1886, as follows:

| Metals.     | Ounces.     |
|-------------|-------------|
| Gold .....  | 1, 389, 607 |
| Silver..... | 1, 027, 541 |



It is understood, as elsewhere explained,\* that the ounces given in this return, as in previous returns, are gross ounces. Making a deduction of 8 per cent., as heretofore, gives the production of Australia for 1886, as follows:

| Metals.     | Fine.<br>Ounces. |
|-------------|------------------|
| Gold.....   | 1, 278, 438      |
| Silver..... | 945, 338         |

The official reply from the Australian Government to the interrogatories for the year 1886 has not been received. From the official reports of the Sydney and Melbourne mints, published with the annual report of the Royal Mint in London, the coinage of the two mints in 1886 was as follows:

| Coinage, 1886.              | Amount.      | Equivalent in<br>United States<br>money. |
|-----------------------------|--------------|------------------------------------------|
| Mint at Sydney—Gold.....    | £1, 708, 000 | \$8, 311, 982                            |
| Mint at Melbourne—Gold..... | 2, 920, 500  | 14, 212, 613                             |

*New Zealand.*—Mr. Francis R. Webb, United States vice-consul at Auckland, forwards, under date of March 22, 1887, replies to the interrogatories of the Bureau of the Mint relative to the colony of New Zealand.

There is no mint in the colony. Information in regard to monetary matters is unimportant.

Mr. Webb also transmits a report on the mining industry of New Zealand for the fiscal year 1886.

*Tasmania.*—Mr. A. G. Webster, United States consul, replies from Hobart, under date of May 4, 1887, to the interrogatories of the Bureau.

| Items reported for 1886.                  | Imports.  |                                          | Exports.  |                                          | Produced<br>from mines. |
|-------------------------------------------|-----------|------------------------------------------|-----------|------------------------------------------|-------------------------|
|                                           | Amount.   | Equivalent<br>in United<br>States money. | Amount.   | Equivalent<br>in United<br>States money. |                         |
| Gold coin.....                            | £447, 718 | \$2, 178, 820                            | .....     | .....                                    | .....                   |
| Gold bullion.....                         | .....     | .....                                    | £508, 072 | \$2, 472, 532                            | .....                   |
| Silver coin.....                          | 4, 379    | 21, 310                                  | .....     | .....                                    | .....                   |
| Gold:                                     |           |                                          |           |                                          |                         |
| Kilograms.....                            | .....     | .....                                    | .....     | .....                                    | 964, 690                |
| Value.....                                | .....     | .....                                    | .....     | .....                                    | £566, 378               |
| Equivalent in United<br>States money..... | .....     | .....                                    | .....     | .....                                    | \$2, 756, 279           |

*India.*—Valuable information in the way of Government publications and reports in regard to the precious metals in India has been received. Mr. Benjamin F. Bonham, consul-general of the United States at Cal-

\* Report on Production, 1886, page 69.



cutta, communicates, under date of June 18, 1887, replies from the secretary to the governor of India of the department of finance giving the information called for in the circular of this Bureau in regard to the year 1886, and also in the first four questions of the circular for the preceding year.

| Items reported for 1886.    | Rupees.       | Equivalent in United States money. |
|-----------------------------|---------------|------------------------------------|
| Coinage of the Bombay mint: |               |                                    |
| Silver.....                 | *42, 177, 624 | \$19, 979, 540                     |
| Calcutta mint:              |               |                                    |
| Silver.....                 | †15, 076, 786 | 7, 141, 874                        |
| Gold imports .....          | 26, 518, 761  | 12, 561, 937                       |
| Gold exports .....          | 7, 160, 077   | 3, 391, 728                        |
| Silver imports .....        | 88, 310, 130  | 41, 832, 509                       |
| Silver exports.....         | 11, 040, 544  | 2, 456, 642                        |

\*Including recoinage of Indian coins, 217,004; including coinage of foreign coins, 7,860,092 tolas.

†Includes recoinage of 224,061.

*Ceylon.*—Mr. William Morey, United States consul, furnishes, under date of March 11, 1887, the information desired respecting the calendar year 1886, and also replies to the first four interrogatories of the Department relating to the calendar year 1885. The unit of account is 1 cent, 100th part of a rupee, the standard being silver. Indian rupees and fractions of rupees constitute the currency.

| Items reported for 1886.    | Rupees.     | Equivalent in United States money. |
|-----------------------------|-------------|------------------------------------|
| Imports of silver coin..... | 5, 060, 600 | \$2, 397, 206                      |
| Exports of silver coin..... | 1, 260, 600 | 597, 146                           |

Under authority which took effect on the 1st of January, 1885, 5,012,165 rupees of paper money were issued by the end of 1886. The total amount of coined money in the island is about \$5,000,000, the number of inhabitants some 3,000,000.

*Canada.*—Mr. Thomas W. Hotchkiss, United States commercial agent at Ottawa, transmits a report under date of February 16, 1887, in reply to questions 1, 2, 3, and 4 of the circular of January 1, 1886, and to the interrogatories in the circular of January 1, 1887.

The money of account in Canada is dollars and cents. The gold coins of England and the United States are full legal tender.

| Items reported for 1886.            | Value.     |
|-------------------------------------|------------|
| Coinage of silver (in England)..... | \$225, 000 |
| Imports of coin and bullion.....    | 972, 390   |
| Exports of coin and bullion.....    | 9, 100     |

*Cape Colony.*—Mr. James W. Siler, United States consul at Cape Town, transmits under date of March 14, 1887, in reply to the interroga



ories of the Department, a report of the assistant treasurer-general of Cape Colony.

| Items.                             | Amount.   | Equivalent in United States money. |
|------------------------------------|-----------|------------------------------------|
| <i>Items reported for 1885.</i>    |           |                                    |
| Imports:                           |           |                                    |
| Gold coin.....                     | £200, 438 | \$975, 432                         |
| Gold bullion .....                 | 921       | 4, 482                             |
| Total .....                        | 201, 359  | 979, 914                           |
| Exports:                           |           |                                    |
| Gold coin .....                    | 371, 663  | 1, 808, 698                        |
| Gold bullion.....                  | 170       | 827                                |
| Gold bars, dust, and nuggets ..... | 17, 321   | 84, 293                            |
| Total .....                        | 389, 154  | 1, 893, 818                        |
| Loss by export .....               | 187, 795  | 913, 904                           |
| Imports:                           |           |                                    |
| Silver coin .....                  | 18, 346   | 89, 281                            |
| Silver bullion .....               | 10        | 49                                 |
| Total .....                        | 18, 356   | 89, 330                            |
| Exports:                           |           |                                    |
| Silver coin.....                   | 41, 127   | 200, 145                           |
| Silver bullion .....               | 440       | 2, 141                             |
| Total .....                        | 41, 567   | 202, 286                           |
| Loss by export .....               | 23, 211   | 112, 956                           |
| <i>Items reported for 1886.</i>    |           |                                    |
| Imports:                           |           |                                    |
| Gold coin.....                     | 171, 050  | 832, 415                           |
| Gold bullion .....                 | 2, 050    | 9, 976                             |
| Total .....                        | 173, 100  | 842, 391                           |
| Exports:                           |           |                                    |
| Gold coin .....                    | 155, 024  | 754, 424                           |
| Gold bullion .....                 | 240       | 1, 168                             |
| Gold bars, dust, and nuggets ..... | 23, 914   | 116, 377                           |
| Total .....                        | 179, 178  | 871, 969                           |
| Imports:                           |           |                                    |
| Silver coin.....                   | 500       | 2, 433                             |
| Exports:                           |           |                                    |
| Silver coin.....                   | 26, 028   | 126, 665                           |
| Silver bullion.....                | 105       | 511                                |
| Total .....                        | 26, 133   | 127, 176                           |
| Loss by export.....                | 25, 633   | 124, 743                           |



## FRANCE AND FRENCH COLONIES.

*France.*

| Items reported for 1886.                 | Kilograms. | Amount.          | Equivalent in United States money. |
|------------------------------------------|------------|------------------|------------------------------------|
| <b>Coinage:</b>                          |            | <i>Francs.</i>   |                                    |
| Gold.....                                |            | *25,086,700      | \$4,841,733                        |
| Silver for France, subsidiary .....      |            | 154,379          | 29,795                             |
|                                          |            | <i>Piasters.</i> |                                    |
| Silver for Indo-China .....              |            | 3,215,771        | 3,215,771                          |
|                                          |            | <i>Gourdes.</i>  |                                    |
| Silver for Hayti.....                    |            | 150,000          | 144,750                            |
| <b>Imports:</b>                          |            | <i>Francs.</i>   |                                    |
| Gold coin .....                          |            | 153,529,600      | 29,631,213                         |
| Gold bullion .....                       |            | 107,121,545      | 20,674,457                         |
| Total .....                              |            | 260,651,145      | 50,305,670                         |
| <b>Exports:</b>                          |            |                  |                                    |
| Gold coin .....                          |            | 121,560,925      | 23,461,259                         |
| Gold bullion .....                       |            | 76,528,731       | 14,770,045                         |
| Total .....                              |            | 198,089,656      | 38,231,304                         |
| Gain by import .....                     |            | 62,561,489       | 12,074,366                         |
| <b>Imports:</b>                          |            |                  |                                    |
| Silver coin.....                         |            | 157,797,967      | 30,455,008                         |
| Silver bullion.....                      |            | 24,965,743       | 4,818,388                          |
| Total .....                              |            | 182,763,710      | 35,273,396                         |
| <b>Exports:</b>                          |            |                  |                                    |
| Silver coin.....                         |            | 124,251,361      | 23,980,513                         |
| Silver bullion.....                      |            | 10,687,682       | 2,062,723                          |
| Total .....                              |            | 134,939,043      | 26,043,236                         |
| Gain by imports .....                    |            | 47,824,667       | 9,230,160                          |
| <b>Production of mines 1885:</b>         |            |                  |                                    |
| Silver .....                             | 51,000     | 8,205,092        | 1,583,583                          |
| <b>Manufactured goods stamped, 1886:</b> |            |                  |                                    |
| Gold .....                               | 8,548      |                  |                                    |
| Silver .....                             | 75,803     |                  |                                    |

\* Includes 1,500,000 francs coined for Monaco.

The report of the *Commission de Contrôle*, corresponding to the Assay Commission of the United States or to the Goldsmiths' Jury of England, on the monetary circulation of France, is published in the Appendix, and shows how closely the French coinage conforms to the legal standard as to weight and fineness.

*Guadeloupe.*—Mr. Charles Bartlett, United States consul at Guadeloupe, West Indies, replies, under date of March 1, 1887, to the interrogatories for the calendar year 1886, and also to the first four interrogatories relative to the calendar year 1885.

The money of Guadeloupe, a French colony, is coined in France. The specie in bank at the end of the calendar year 1886 was 2,186,854 francs, and the bank-notes in circulation on the same date amounted to 5,293,050 francs,



| Items reported for 1886.               | Francs.  | Equivalent in United States money. |
|----------------------------------------|----------|------------------------------------|
| Imports from France, French gold ..... | 200, 000 | \$38, 600                          |
| Exports, French gold.....              | 30, 000  | 5, 790                             |
| Imports, French silver.....            | 441, 350 | 85, 181                            |
| Exports :                              |          |                                    |
| French silver .....                    | 573, 252 | 110, 638                           |
| Foreign silver .....                   | 50, 000  | 9, 650                             |

*Algeria.*—Mr. Charles T. Grellet, United States consul at Algiers, transmits, under date of April 4, 1887, two communications, one containing information called for by the circular of January 1, 1887, and the other, replies to the first four interrogatories of the circular of the preceding year.

The legal unit of account is the franc; the standard, double. The same coins are used as in France.

| Items reported for 1886.         | Kilograms. | Amount.                        | Equivalent in United States money. |
|----------------------------------|------------|--------------------------------|------------------------------------|
| Imports of silver coin.....      |            | <i>Francs.</i><br>15, 033, 995 | \$2, 901, 561                      |
| Exports of silver coin.....      |            | 6, 917, 428                    | 1, 335, 064                        |
| Exports of silver bullion.....   | 57. 950    |                                | 38, 514                            |
| Metals stamped, gold and silver: |            |                                |                                    |
| Gold .....                       |            | 572, 289                       | 110, 452                           |
| Silver.....                      |            | 701, 969                       | 135, 480                           |

#### BELGIUM.

Mr. Lambert Tree, minister resident of the United States at Brussels, reports, under date of March 21, 1887, information from the Kingdom of Belgium, requested by this Bureau:

| Items reported for 1886.                                      | Francs.     | Equivalent in United States money. |
|---------------------------------------------------------------|-------------|------------------------------------|
| Silver coinage (subsidiary), recoinage of 5-franc pieces..... | 4, 776, 000 | \$921, 768                         |

Since the law of June 5, 1878, the stamping of manufactured articles of gold and silver is optional, consequently the amount reported as stamped is far from the total amount. The amount stamped in 1886 was:

| Articles.    | Kilograms.  |
|--------------|-------------|
| Gold.....    | 105         |
| Silver ..... | 1, 866. 208 |

In 1865, under obligatory stamping, the amount stamped was:

| Articles.   | Kilograms. |
|-------------|------------|
| Gold.....   | 635        |
| Silver..... | 4, 654     |



| Items reported for 1886. | Amount.  |             | Equivalent in United States money. |
|--------------------------|----------|-------------|------------------------------------|
|                          | Kilos.   | Francs.     |                                    |
| Imports:                 |          |             |                                    |
| Gold coin .....          | 1, 145   | .....       | \$760, 967                         |
| Gold bars .....          | 2, 126   | .....       | 1, 412, 940                        |
| Gold jewelry .....       |          | 1, 903, 166 | 367, 311                           |
| Exports:                 |          |             |                                    |
| Gold coin .....          | 781      | .....       | 519, 053                           |
| Gold bars .....          | 84       | .....       | 55, 826                            |
| Gold jewelry .....       |          | 31, 040     | 5, 991                             |
| Imports:                 |          |             |                                    |
| Silver coin .....        | 65, 095  | .....       | 2, 705, 348                        |
| Silver bars .....        | 2, 513   | .....       | 104, 440                           |
| Silver ore .....         | 412, 818 | .....       | .....                              |
| Silver jewelry .....     |          | 1, 069, 712 | 206, 454                           |
| Exports:                 |          |             |                                    |
| Silver coin .....        | 326      | .....       | 13, 549                            |
| Silver bars .....        | 4, 764   | .....       | 197, 992                           |
| Silver jewelry .....     |          | 116, 786    | 22, 540                            |

## SWITZERLAND.

Mr. Boyd Winchester, minister resident and consul-general of the United States at Berne, reports, under date of 17th February, information requested by the Department circular for the year 1886; and under date of 2d July, 1887, a resolution of the Swiss Federal Assembly authorizing the receipt at public and private institutions of certain foreign coins at fixed rates in francs.

| Items reported for 1886.                 | Amount.    |              | Equivalent in United States money. |
|------------------------------------------|------------|--------------|------------------------------------|
|                                          | Kilograms. | Francs.      |                                    |
| Coinage:                                 |            |              |                                    |
| Gold .....                               |            | 5, 000, 000  | \$965, 000                         |
| Silver .....                             |            | 2, 600, 000  | 501, 800                           |
| Total .....                              |            | 7, 600, 000  | 1, 466, 800                        |
| Imports of gold coin and bullion .....   | 3, 796     | 13, 096, 200 | \$2, 527, 567                      |
| Exports of gold coin and bullion .....   | 2, 905     | 4, 412, 886  | 851, 687                           |
| Imports of silver coin and bullion ..... | 124, 564   | 24, 912, 800 | 4, 808, 170                        |
| Exports of silver coin and bullion ..... | 79, 906    | 16, 387, 810 | 3, 162, 847                        |

The resolution of the Swiss Federal Assembly referred to provides that certain foreign gold coins shall be received at the following rates in francs:

| Pieces.                                        | Francs. |
|------------------------------------------------|---------|
| Sovereign .....                                | 25. 20  |
| Half-sovereign .....                           | 12. 60  |
| 20-mark piece of Germany .....                 | 24. 70  |
| 10-mark piece of Germany .....                 | 12. 35  |
| 5-dollar gold piece of the United States ..... | 25. 90  |



## ITALY.

Mr. John B. Stallo, United States minister at Rome, reports, under date of March 11, 1887, information for the calendar year 1886 so far as relates to the Kingdom of Italy.

| Items reported for 1886.     | Amount.    |              | Equivalent in United States money. |
|------------------------------|------------|--------------|------------------------------------|
|                              | Kilograms. | Lire.        |                                    |
| Coinage:                     |            |              |                                    |
| Gold .....                   |            | 1, 180, 160  | \$227, 771                         |
| Silver, recoinage .....      |            | 9, 302, 404  | 1, 795, 364                        |
| Imports of gold coin.....    |            | 5, 483, 039  | 1, 058, 227                        |
| Exports of gold coin.....    |            | 8, 935, 413  | 1, 724, 535                        |
| Imports of silver coin ..... |            | 42, 020, 489 | 8, 109, 954                        |
| Exports of silver coin ..... |            | 38, 550, 437 | 7, 440, 234                        |
| Production of mines:         |            |              |                                    |
| Gold .....                   | 180        | 486, 000     | 93, 798                            |
| Silver .....                 | 3, 500     | 6, 300, 000  | 1, 215, 900                        |
| Manufactured goods stamped:  |            |              |                                    |
| Gold .....                   | 1, 143     |              |                                    |
| Silver .....                 | 5, 191     |              |                                    |

## AUSTRIA-HUNGARY.

Mr. James Fenner Lee, secretary of legation and chargé d'affaires at Vienna, communicates, under date of December 23, 1886, replies to the interrogatories of this Bureau relating to the calendar year 1885. The legal unit of account in Austria is the silver gulden (florin) of the weight of 12.3456 grams, fineness of .900. The coinage of silver for private account has been discontinued since 1879, with the exception of the Levant-thaler, a trade coin of the weight of 28.0644 grams, fineness .833.

Since 1876, custom-dues are required to be paid in gold coin, or in silver on a basis fixed for one month at the average price for the preceding month.

A paper-money régime exists, and all payments of the Government are made in notes, except when gold is required by contract. Bank-notes may be issued to the extent of 200,000,000 gulden (florins) without metallic reserve.

The production of Austria in 1885 was, approximately, 20 kilograms of gold and 36,000 kilograms of silver.

| Items reported.                       | Amount.         | Equivalent in United States money. |
|---------------------------------------|-----------------|------------------------------------|
| 1885.                                 | <i>Florins.</i> |                                    |
| Gold imports .....                    | 8, 302, 900     | \$4, 001, 998                      |
| Gold exports .....                    | 3, 955, 500     | 1, 906, 551                        |
| Silver imports .....                  | 5, 250, 823     | 2, 530, 897                        |
| Silver exports .....                  | 3, 369, 965     | 1, 624, 323                        |
| Metallic reserves, December 31, 1885: |                 |                                    |
| In the Treasury:                      |                 |                                    |
| Gold .....                            | 2, 421, 260     | 1, 167, 047                        |
| Silver.....                           | 6, 374, 304     | 3, 072, 415                        |
| In Austro-Hungarian Bank:             |                 |                                    |
| Gold .....                            | 69, 073, 000    | 33, 293, 186                       |
| Silver.....                           | 129, 723, 000   | 62, 526, 486                       |



| Items reported.                           | Amount.       | Equivalent<br>in United<br>States money. |
|-------------------------------------------|---------------|------------------------------------------|
| 1885.                                     |               |                                          |
| <i>Florins.</i>                           |               |                                          |
| Issue of paper money, December 31, 1885:  |               |                                          |
| State-notes .....                         | 338, 248, 952 | \$163, 035, 995                          |
| Bank notes .....                          | 362, 603, 000 | 174, 774, 646                            |
| Coinage, Kremnitz mint, 1885:             |               |                                          |
| Gold .....                                | 2, 422, 645   | 1, 167, 715                              |
| Silver .....                              | 1, 672, 086   | 805, 945                                 |
| Coinage, Vienna mint, 1885:               |               |                                          |
| Gold .....                                | 3, 369, 799   | 1, 624, 243                              |
| Legal-tender silver coins .....           | 3, 547, 740   | 1, 710, 011                              |
| Silver trade coins .....                  | 2, 919, 170   | 1, 407, 040                              |
| Subsidiary silver .....                   | 466, 106      | 224, 663                                 |
| 1886.                                     |               |                                          |
| Coinage, Kremnitz mint, 1886:             |               |                                          |
| Gold .....                                | 2, 690, 366   | 1, 296, 756                              |
| Silver (standard coins) .....             | 1, 565, 967   | 754, 769                                 |
| Coinage, Vienna mint, 1886:               |               |                                          |
| Gold .....                                | 2, 878, 388   | 1, 387, 383                              |
| Silver (standard coins) .....             | 6, 895, 510   | 3, 323, 636                              |
| Maria Theresa thalers (trade coins) ..... | 634, 856      | 306, 000                                 |

## GERMANY.

Two reports have been received from the minister of foreign affairs of the German Empire, Count H. Bismarck, containing replies to interrogatories for the year 1886.

| Items reported.       | Amount.    |              | Equivalent<br>in United<br>States money. |
|-----------------------|------------|--------------|------------------------------------------|
|                       | Kilograms. | Marks.       |                                          |
| 1886.                 |            |              |                                          |
| Coinage :             |            |              |                                          |
| Gold .....            |            | 35, 740, 380 | \$8, 506, 210                            |
| Recoinage .....       |            | 145, 560     | 34, 643                                  |
| Net coinage .....     |            | 35, 594, 820 | 8, 471, 567                              |
| Silver .....          |            | 4, 848, 582  | 1, 153, 963                              |
| Imports :             |            |              |                                          |
| Gold coin .....       | 5, 507     |              | 3, 659, 952                              |
| Gold bullion .....    | 11, 897    |              | 7, 906, 746                              |
| Total .....           | 17, 404    |              | 11, 566, 698                             |
| Exports:              |            |              |                                          |
| Gold coin .....       | 4, 936     |              | 3, 280, 466                              |
| Gold bullion .....    | 2, 922     |              | 1, 941, 961                              |
| Total .....           | 7, 858     |              | 5, 222, 427                              |
| Gain by import .....  | 9, 546     |              | 6, 344, 271                              |
| Imports:              |            |              |                                          |
| Silver coin .....     | 50, 280    |              | 2, 089, 637                              |
| Silver bullion .....  | 23, 864    |              | 991, 788                                 |
| Total .....           | 74, 144    |              | 3, 081, 425                              |
| Exports :             |            |              |                                          |
| Silver coin .....     | 98, 662    |              | 4, 100, 393                              |
| Silver bullion .....  | 152, 133   |              | 6, 322, 647                              |
| Total .....           | 250, 795   |              | 10, 423, 040                             |
| Loss by export .....  | 176, 651   |              | 7, 341, 615                              |
| Production of mines : |            |              |                                          |
| Gold .....            | 1, 065     | 2, 974, 000  | 707, 812                                 |
| Silver .....          | 319, 598   | 42, 708, 000 | 10, 164, 504                             |



A considerable portion of this was doubtless from foreign ores smelted.

A table will be found in the Appendix showing the total coinage of the German mints to the close of the year 1886; also the coinage struck in 1886 at the Royal Mint at Berlin for the Egyptian Government.

## NETHERLANDS.

Mr. Isaac Bell, jr., minister resident of the United States at The Hague, forwards, under date of March 4, 1887, a memorandum prepared at the ministry of finance in reply to interrogatories.

| Items reported for 1886.    | Amount.    |              | Equivalent in United States money. |
|-----------------------------|------------|--------------|------------------------------------|
|                             | Kilograms. | Florins.     |                                    |
| Gold coinage.....           |            | 541, 410     | \$217, 647                         |
| Imports:                    |            |              |                                    |
| Gold coin .....             |            | 14, 185, 191 | 5, 702, 447                        |
| Gold bullion.....           |            | 13, 137, 211 | 5, 281, 159                        |
| Total .....                 |            | 27, 322, 402 | 10, 983, 606                       |
| Exports:                    |            |              |                                    |
| Gold coin .....             |            | 513, 950     | 206, 608                           |
| Gold bullion .....          |            | 1, 372, 000  | 551, 544                           |
| Total .....                 |            | 1, 885, 950  | 758, 152                           |
| Net gain by import .....    |            | 25, 436, 452 | 10, 225, 454                       |
| Imports:                    |            |              |                                    |
| Silver coin .....           |            | 824, 205     | 331, 330                           |
| Silver bullion .....        |            | 599, 623     | 241, 048                           |
| Total .....                 |            | 1, 423, 828  | 572, 378                           |
| Exports:                    |            |              |                                    |
| Silver coin .....           |            | 24, 802      | 9, 970                             |
| Silver bullion.....         |            | 4, 100       | 1, 648                             |
| Total .....                 |            | 28, 902      | 11, 618                            |
| Gain by import .....        |            | 1, 394, 926  | 560, 760                           |
| Manufactured goods stamped: |            |              |                                    |
| Gold .....                  | 1, 044     |              |                                    |
| Silver .....                | 10, 924    |              |                                    |

## PORTUGAL.

Mr. E. P. C. Lewis, minister resident and consul-general of the United States at Lisbon, furnished, under date of November 20, 1886, replies to the interrogatories for the calendar year 1885, and under date of March 4, 1887, information for the year 1886.

The money of account is the real. The legal standard is gold and silver, but, as a matter of fact, Portugal has a single gold standard. The fineness of both the gold and silver coins is .916 $\frac{2}{3}$ . The weight of



10,000 reis of gold coin is 17.735 grams, and the same proportion exists for other gold coins.

| Items reported for 1885. | Amount.         | Equivalent in United States money. |
|--------------------------|-----------------|------------------------------------|
|                          | <i>Milreis.</i> |                                    |
| Gold coinage .....       | 228,000         | \$246,240                          |
| Imports:                 |                 |                                    |
| Gold .....               | 4,067,000       | 4,392,360                          |
| Silver .....             | 109,716         | 118,493                            |
| Exports:                 |                 |                                    |
| Gold .....               | 819,333         | 884,880                            |
| Silver .....             | 26,519          | 28,640                             |

The gold in circulation in Portugal consists principally of English sovereigns. It may be estimated at 6,000,000 milreis. The silver in circulation (limited tender) is about 9,000,000 milreis. Bank-notes in circulation at the close of 1885 amounted to 7,076,345 milreis.

| Items reported for 1886.     | Milreis.  | Value in United States money. |
|------------------------------|-----------|-------------------------------|
| Gold coinage .....           | 166,320   | \$179,626                     |
| Recoinage .....              | 54,000    | 58,320                        |
| Net coinage .....            | 112,320   | 121,306                       |
| Silver coinage .....         | 277,560   | 299,765                       |
| Imports of gold coin .....   | 9,448,364 | 10,204,233                    |
| Exports of gold coin .....   | 3,737     | 4,036                         |
| Gain by imports .....        | 9,444,627 | 10,200,197                    |
| Imports of silver coin ..... | 637,189   | 688,164                       |
| Exports of silver coin ..... | 3,886     | 4,196                         |
| Gain by imports .....        | 633,303   | 683,967                       |

The minister incloses a copy of the decree of 1886 authorizing the coinage of 200,000 milreis in silver. A decree was issued July 1, 1886, directing the withdrawal from circulation of all foreign silver coins in the Cape Verde Islands. Copies of both decrees will be found in the Appendix.

## SCANDINAVIAN UNION.

*Sweden.*—The United States minister resident at Stockholm furnishes, under date of August 25, 1887, information concerning the coinage and moneys of Sweden for 1886.



| Items reported for 1886.    | Amount.       |             | Equivalent in United States money. |
|-----------------------------|---------------|-------------|------------------------------------|
|                             | Kilograms.    | Crowns.     |                                    |
| Coinage:                    |               |             |                                    |
| Gold.....                   |               | 3, 664, 880 | \$982, 188                         |
| Imports:                    |               |             |                                    |
| Gold coin.....              |               | 846, 307    | 226, 810                           |
| Gold bullion.....           | 1, 602        |             |                                    |
| Imports:                    |               |             |                                    |
| Silver coin.....            |               | 534, 130    | 143, 147                           |
| Silver bullion.....         | 321           |             |                                    |
| Exports:                    |               |             |                                    |
| Silver coin.....            |               | 171, 000    | 45, 828                            |
| Silver bullion.....         | 215           |             |                                    |
| Production of mines:        |               |             |                                    |
| Gold .....                  | 67. 341       | 167, 008    | 44, 758                            |
| Silver .....                | \$3, 080. 928 | 362, 397    | 128, 046                           |
| Manufactured goods stamped: |               |             |                                    |
| Gold.....                   | 302. 048      |             | 200, 741                           |
| Silver .....                | 1, 904. 008   |             | 79, 130                            |

*Denmark.*—Mr. Rasmus B. Anderson, minister resident and consul-general of the United States at Copenhagen, forwards, under date of April 19, 1887, information in regard to the coinage, production, etc., of the Kingdom of Denmark, furnished by the minister of foreign affairs.

| Items reported for 1886. | Amount.        | Equivalent in United States money. |
|--------------------------|----------------|------------------------------------|
|                          | <i>Crowns.</i> |                                    |
| Silver coinage.....      | 50, 836        | \$13, 624                          |
| Gold imports.....        | 4, 000, 000    | 1, 072, 000                        |
| Gold exports.....        | 1, 000, 000    | 268, 000                           |

November 27, 1886, was signed a treaty between Denmark, Norway, and Sweden binding the mints of the respective countries to receive gold for coinage, when the amount is, at least, half a million crowns. It was left optional, however, for each nation to fix a lower limit. In consequence, individuals do not make deposits of gold, but those having small quantities dispose of it to banks and private exchanges.

*Norway.*—An official reply from the Norwegian Government has not yet been received. It is known, however, that there was a gold coinage executed at the Kongsberg mint during 1886 amounting to 2,013,000 crowns.

#### TURKEY.

Mr. Pendleton King, chargé d'affaires at Constantinople, reports, under date of February 10, 1887, replies to the interrogatories regarding the calendar year 1886, and, under date of February 11, 1887, replies to the first four interrogatories of the circular of the preceding year. He also transmits, under date of February 15, 1887, a copy of a circular prohibiting the entry and circulation of foreign silver money in the Turkish Empire.



The unit of account is the piaster. Mr. King states that a double standard prevails, but that, as a matter of fact, Turkey has adopted the single gold standard.

| Items reported for 1886.                | Amount.              | Equivalent in United States money. |
|-----------------------------------------|----------------------|------------------------------------|
| Coinage :                               | <i>Turk. pounds.</i> |                                    |
| Gold .....                              | 830, 000             | \$3, 652, 000                      |
| Silver, recoinage into small coins..... | 200, 000             | 880, 000                           |
| Production of mines :                   |                      |                                    |
| Gold .....                              | 1, 563               | 6, 777                             |
| Silver.....                             | 12, 596              | 55, 422                            |

The circular of the Sublime Porte of the date of February 14, 1887, provides that after the 13th of April of this year all foreign silver coins arriving at the post-offices or custom-houses shall be returned to the place from which they came.

## RUSSIA.

| Items reported for 1886.     | Poods. | Kilograms.   | Roubles.     | Equivalent in United States money. |
|------------------------------|--------|--------------|--------------|------------------------------------|
| Coinage :                    |        |              |              |                                    |
| Gold .....                   |        |              | 19, 126, 350 | \$14, 761, 717                     |
| Silver (legal-tender) .....  |        |              | 489, 635     | 377, 900                           |
| Silver (subsidiary).....     |        |              | 1, 200, 053  | 926, 201                           |
| Gold imports .....           | 165    |              |              | 1, 796, 302                        |
| Gold exports .....           | 1, 003 |              |              | 10, 919, 340                       |
| Silver imports .....         | 5, 521 |              |              | 3, 758, 620                        |
| Silver exports.....          | 2, 848 |              |              | 1, 938, 879                        |
| Production of mines :        |        |              |              |                                    |
| Gold .....                   |        | 30, 872. 494 | 26, 583, 274 | 20, 516, 971                       |
| Silver.....                  |        | 12, 707. 137 | 706, 103     | 528, 000                           |
| Manufactured goods stamped : |        |              |              |                                    |
| Gold.....                    |        | 4, 915       |              | 3, 266, 509                        |
| Silver.....                  |        | 61, 330      |              | 2, 548, 875                        |

During the year 1886 the new coinage law, a copy of which was printed in my last annual report, was put in force.

In the Appendix will be found a table showing the circulation of paper money, and the rate of exchange of the rouble from 1834 to 1884, inclusive, taken from a financial paper prepared by Dr. H. Kaufmann, and published by the home department.

## FINLAND.

Through the courtesy of Mr. C. P. Solitander, intendant of the mining office in Finland, this Bureau is furnished, under date of May 12, 1887, with a statement of the production of gold and silver in Finland for a series of years, and in the Russian Empire for 1883.



| Production of Russia for 1883. | Poods. | Equivalent in United States money. |
|--------------------------------|--------|------------------------------------|
| Gold .....                     | 1,848  | \$20,118,584                       |
| Silver.....                    | 591    | 402,345                            |

This Bureau has lost an esteemed correspondent by the death of Mr. Furuhjelm, Master of the Mint in Finland, who for several years has courteously furnished this Bureau with valuable information in regard to the production of the precious metals in his own country and in the Russian Empire.

## EGYPT.

Mr. John Cardwell, consul-general at Cairo, Egypt, furnished, under date of March 21, 1887, information in reply to the interrogatories of the Department for the calendar year 1886, and also to the first four interrogatories for the year 1885. Mr. Cardwell also sends specimens of the new coinage of Egypt, which have been placed in the cabinet of the mint at Philadelphia.

The monetary unit is the Egyptian pound consisting of 100 piasters. The standard is gold. The weight of the Egyptian pound is  $8\frac{1}{2}$  grams; fineness, .875.

| Items reported.                                                                          | Egyptian pounds. | Equivalent in United States money. |
|------------------------------------------------------------------------------------------|------------------|------------------------------------|
| 1886.                                                                                    |                  |                                    |
| Silver coinage (including recoinage, old Egyptian silver, 455,362 Egyptian pounds) ..... | 648,220          | \$3,204,151                        |
| Gold coin imported .....                                                                 | 990,649          | 4,896,778                          |
| Gold coin exported .....                                                                 | 2,113,392        | 10,446,497                         |
| Gold bars exported .....                                                                 | 41,133           | 203,320                            |
| Silver coin imported.....                                                                | 848,148          | 4,192,396                          |
| Silver coin exported .....                                                               | 848,148          | 4,192,396                          |
| Silver bars exported.....                                                                | 19,547           | 96,621                             |
| 1885.                                                                                    |                  |                                    |
| Gold coin imported .....                                                                 | 3,299,309        | 16,308,484                         |
| Gold coin exported.....                                                                  | 1,130,118        | 5,586,173                          |
| Silver coin imported .....                                                               | 685,458          | 3,388,219                          |
| Silver coin exported .....                                                               | 163,542          | 808,388                            |

A table showing the coinage of the mint at Cairo for a number of years will be found in the Appendix.

The reform in Egyptian coinage, referred to in my last fiscal report has been carried into effect. No gold has yet been coined, but national silver coins have been struck to supersede foreign coins heretofore in use in Egypt.

## JAPAN.

Mr. Richard B. Hubbard, minister to Japan, transmits, under date of May 3, 1887, replies from the minister of finance of the Japanese Empire to the interrogatories of the Department.



| Items reported for 1886.             | Amount.        | Value in yens. | Equivalent in United States money. |
|--------------------------------------|----------------|----------------|------------------------------------|
| Coinage:                             | <i>Ounces.</i> |                |                                    |
| Gold .....                           |                | * 900, 165     |                                    |
| Silver .....                         |                | †9, 086, 077   |                                    |
| Imports:                             |                |                |                                    |
| Gold coin .....                      |                | 22, 395        |                                    |
| Gold bullion .....                   | 55, 723        |                | \$1, 151, 897                      |
| Exports:                             |                |                |                                    |
| Gold coin .....                      |                | 244, 837       |                                    |
| Gold bullion .....                   | 3, 355         |                | 69, 354                            |
| Imports:                             |                |                |                                    |
| Silver coin .....                    |                | 826, 870       |                                    |
| Silver bullion .....                 | 6, 130, 633    |                | 7, 926, 475                        |
| Exports:                             |                |                |                                    |
| Silver coin .....                    |                | 9, 180, 656    |                                    |
| Silver bullion .....                 | 136, 998       |                | 177, 129                           |
| Production of mines:                 |                |                |                                    |
| Gold, Government mines .....         | 5, 540         | 119, 062       |                                    |
| Gold, private mines .....            | 4, 719         | 102, 608       |                                    |
| Silver, Government mines, 1886 ..... | 199, 200       | 255, 384       |                                    |
| Silver, private mines, 1885 .....    | 621, 607       | 778, 252       |                                    |

\*Including recoinage of 294 yens.

†In one-yen pieces; including recoinage of 2,304 yens.

The coinage of Japan for the fiscal year ended March 31, 1887, was as follows:\*

| Metals.      | Yens.       |
|--------------|-------------|
| Gold .....   | 1, 154, 355 |
| Silver ..... | 9, 603, 713 |

Copies of regulations for payment of coin and bullion deposited at the mint and its branches will be found in the Appendix. Also a decree authorizing the withdrawal of 10-sen (10 cents) currency notes.

#### CHINA.

Mr. Charles Denby, minister to China, transmits, under date of March 4, 1887, an article on the copper coins in circulation in China, inclosing a decree of the Empress on the subject, and, under date of May 19, 1887, information requested for the calendar year 1886.

No gold circulates in China except in the form of ingots or bars bearing the stamp of the bank by which sold. Mr. Denby states that no silver coin is in circulation except in the western part of Stu-Chuan where Indian rupees are current, and also in Thibet and countries to the north of it, where there is a small silver coin called "tanka." In Chinese Turkistan a silver coin has been issued by the Chinese authorities.

Minister Denby also transmits, under date of August 16, 1887, a translation of a memorial of the governor-general of the Two Kwangs district to the Emperor of China requesting permission to coin silver dollars to be legal tender for Government dues and in ordinary trade.



The minister states that the memorial of the governor-general was referred to the board of revenue and that it was reported upon adversely. It is stated that the governor-general has purchased from Messrs. Ralph Heaton & Sons, of Birmingham, England, ninety coinage presses and the necessary machinery for a mint, which has been erected in Canton, specially for the coinage of copper cash.

## SIAM.

Mr. Jacob T. Child, United States minister to Siam, furnishes, under date of June 8, 1887, information in reply to interrogatories.

The coin in use in the Kingdom is silver and copper. The American trade-dollar and the Mexican dollar are recoined into "ticals," the "tical" being worth from 48 to 50 cents. Its weight is 26.9 grams. The "tical" is the unit of account.

| Items reported for 1886.     | Value.      |
|------------------------------|-------------|
| Imports of gold-leaf .....   | \$101, 287  |
| Imports of silver coin ..... | 1, 875, 726 |
| Exports of silver coin ..... | 773, 000    |

\*Report of Commissioner of the Imperial Mint, 1887.

## MEXICO.

Mr. Thomas C. Manning, United States minister-resident in Mexico, furnishes, under date of May 18, 1887, a communication from Mr. Mariscal, of the department of foreign affairs, inclosing statistical data in reply to the Bureau's list of questions:

| Items reported for fiscal year, 1886. | Value.           |
|---------------------------------------|------------------|
| Coinage:                              |                  |
| Gold .....                            | \$367, 490. 00   |
| Silver .....                          | 26, 991, 804. 70 |
| Exports:                              |                  |
| Gold coin .....                       | 372, 612. 00     |
| Gold bullion .....                    | 290, 529. 00     |
| Silver coin .....                     | 22, 026, 850. 00 |
| Silver bullion .....                  | 5, 014, 237. 00  |
| Silver ore .....                      | 1, 809, 836. 00  |
| Silver, mixed .....                   | 392, 333. 00     |
| Product of the mines, approximate:    |                  |
| Gold .....                            | 613, 937. 00     |
| Silver .....                          | 33, 023, 048. 00 |

In the Appendix will be found a report by Consul-General Sutton on the coinage and visible supply of money in Mexico, including coinage tables covering the work of the year 1886 and prior years.

## UNITED STATES OF COLOMBIA.

No gold was coined during the year 1886 at the mint at Bogota. The mint at Popayan has long been closed.



A table showing the deposits of bullion and coinage of the mint at Medellin during 1886 will be found in the Appendix. At present all the mints are closed.

| Items reported for 1886.        | Kilograms. | Value.          |
|---------------------------------|------------|-----------------|
| Coinage, mint at Medellin:      |            |                 |
| Gold .....                      |            | \$26, 965. 00   |
| Silver (.835 fine) .....        |            | 314, 463. 50    |
| Silver (.500 fine) .....        |            | 282, 381. 00    |
| Coinage, mint at Bogota:        |            |                 |
| Silver* .....                   |            | 757, 982. 50    |
| Total coinage:                  |            |                 |
| Gold .....                      |            | 26, 965. 00     |
| Silver .....                    |            | 1, 354, 827. 00 |
| Net coinage .....               |            | 1, 381, 792. 00 |
| Production of mines, estimated: |            |                 |
| Gold .....                      | 4, 045     | 2, 500, 000. 00 |
| Silver .....                    | 12, 120    | 400, 000. 00    |

\* Recoinage of pieces of .900 and .835 fine.

Copies of decrees relating to coinage and the legal-tender issue in 1886 will be found in the Appendix.

#### VENEZUELA.

Replies to the interrogatories of the Bureau of the Mint have not been received from Venezuela.

A copy of the new coinage law of Venezuela has been transmitted by Consul Bird and will be found in the Appendix.

According to this law, the standard of Venezuela has been changed from the double (the system of the states of the Latin Union) to the single silver standard.

The name of the monetary unit, the "bolivar," is unchanged, the five-bolivar piece corresponding in weight and fineness to two half-dollars of the United States, namely, 25 grams weight, fineness .900.

Under date of October 10, 1887, Consul Bird transmits a translation of a decree of the President of Venezuela suspending the coinage of silver until June 15, 1888. The coinage of bolivars from October, 1886, to October, 1887, was 6,665,000, equal to \$1,286,345.

Tables will be found in the Appendix showing the production of the mills of the El Callao Company since construction; also the amount of gold exported monthly from Ciudad Bolivar.

#### PERU.

Mr. Charles W. Buck, United States minister-resident at Lima, transmitted, under date of June 8, 1887, a communication from the director of the national mint containing replies to the interrogatories of this Bureau so far as relate to his branch of the Government. Also a communication from the chief of the bureau of customs statistics of Callao. Also a historical sketch from the director of the mint in regard to the "Mints and Coinage of Peru." Also a communication from the director of the school of engineers and mines relative to the industrial employment of gold and silver in Peru.



Mr. Buck also transmits copies of certain decrees relating to the reception of bullion at the mint and the emission of bills.

The monetary unit of Peru is the silver sol, weighing 25 grams, the same as two half-dollars of the United States and of the same fineness as United States coins. Gold is not a legal tender.

| Items reported for 1886. | Gross weight.     | Sols (or dollars). |
|--------------------------|-------------------|--------------------|
| Coinage:                 | <i>Kilograms.</i> |                    |
| Silver.....              |                   | 592, 065           |
| Exports:                 |                   |                    |
| Scrap gold and bars..... | 169               |                    |
| Silver bars.....         | 34, 997           |                    |
| Scrap silver.....        | 6, 518            |                    |
| Silver ore.....          | *5, 769, 148      |                    |
| Silvercoin.....          |                   | 1, 008, 487        |

\* Said to contain 1,801,643 (probably ounces) of fine metal.

#### CHILI.

Mr. William R. Roberts, United States minister, transmits, under date of March 31, 1887, from Santiago, answers to the interrogatories contained in the circular of this Bureau for the calendar year 1886.

| Items reported.                            | Character.            | Amount.      |
|--------------------------------------------|-----------------------|--------------|
| Coinage of Chili, 1886.....                | Gold.....             | \$37, 210    |
|                                            | Silver.....           | 966, 080     |
| Imports.....                               | Gold coin.....        | 900          |
|                                            | Gold bullion.....     | 2, 000       |
|                                            | Total.....            | 2, 900       |
| Exports.....                               | Gold coin.....        | 107, 337     |
|                                            | Gold bullion.....     | 100, 970     |
|                                            | Total.....            | 208, 307     |
| Imports.....                               | Silver coin.....      | 149, 741     |
|                                            | Silver bullion.....   |              |
|                                            | Total.....            | 149, 741     |
| Exports.....                               | Silver coin.....      | 540, 217     |
|                                            | Silver bullion.....   | 6, 768, 902  |
|                                            | Total.....            | 7, 309, 119  |
| Product of mines, approximately, 1885....  | Gold.....             | 173, 092     |
|                                            | Silver.....           | 7, 495, 345  |
|                                            | Total.....            | 7, 668, 437  |
| Paper money outstanding December 31, 1886. | Government notes..... | 16, 000, 000 |
|                                            | Bank notes.....       | 13, 512, 835 |
|                                            | Total.....            | 29, 512, 835 |

Chili being under a paper régime, coin does not circulate except for change purposes.



## URUGUAY.

Mr. John E. Bacon, United States chargé d'affaires to Paraguay and Uruguay, transmitted, under date of May 31, 1887, and under date of June 7, 1887, information desired for the calendar year 1886.

The metallic currency consists of silver coined in Paris.

| Items reported.          | Value.        |
|--------------------------|---------------|
| Imports of gold.....     | \$4, 889, 001 |
| Export of gold coin..... | 6, 726, 718   |

## BRAZIL.

Under date of May 9, 1887, the minister of foreign affairs of the Empire of Brazil transmitted to Mr. Charles B. Trail, chargé d'affaires of the United States, information for the calendar year 1886, and also replies to the interrogatories for the calendar year 1885. Copies of laws and decrees regulating the mints and the issue of coin and paper money were inclosed.

The unit of account is the real and the standard gold. The fineness of gold and silver coins is .917. The gold coin of twenty milreis weighs 17.930 grams; other gold coins in proportion. Silver coins are subsidiary, the piece of two milreis weighing 25.5 grams, the others proportionately.

| Items imported.                                  | Character.                   | Value in milreis. | Equivalent in United States money. |
|--------------------------------------------------|------------------------------|-------------------|------------------------------------|
| Coinage, 1885 .....                              | Gold.....                    | 106, 920          | \$58, 378                          |
|                                                  | Silver .....                 | 22, 142           | 12, 090                            |
| Coinage, 1886 .....                              | Gold .....                   | 37, 826           | 20, 653                            |
|                                                  | Silver.....                  | 55, 629           | 30, 373                            |
| Coinage, 1703 to 1884.....                       | Gold.....                    | 263, 374, 880     | 143, 802, 684                      |
|                                                  | Silver.....                  | 35, 890, 913      | 19, 596, 438                       |
| Exports, 1885 .....                              | Gold bullion .....           | 1, 464, 603       | 799, 673                           |
|                                                  | Silver bars.....             | 8, 019            | 4, 378                             |
| Exports, 1886 .....                              | Gold bars and wire .....     | 1, 549, 754       | 846, 166                           |
|                                                  | Silver bullion.....          | 56, 472           | 30, 834                            |
| Paper money in circulation<br>December 31, 1885. | Treasury notes .....         | 191, 296, 369     | 104, 447, 817                      |
|                                                  | Notes of Bank of Brazil..... | 19, 306, 000      | 10, 541, 076                       |

Almost all the gold in circulation in Brazil is foreign coin.

## HAYTI.

Mr. John E. W. Thompson, United States consul-general at Port-au-Prince, Hayti, transmitted, under date of March 31, 1886, replies to the interrogatories for the calendar year 1885. Also a copy of the coinage laws and regulations, and a copy of the monetary decree of September 28, 1880, placing the coinage of the new national money in charge of the national bank.



The money of account is the gourde ; the standard double, corresponding to the French system, all coinage being executed at the mint at Paris of the same standard as French money. The one-gourde piece of gold and of silver corresponds in weight and fineness with the five-franc piece of France. No gold has ever been coined. A silver coinage of the value of 150,000 gourdes in ten-cent pieces was executed at the mint at Paris in 1886. The total coinage of silver to date is \$2,000,000.

## HAWAIIAN ISLANDS.

Mr. George W. Merrill, United States minister resident at Honolulu, furnishes, under date of February 28, 1887, information relative to 1886, and also a copy of the act regulating the currency of the Hawaiian Kingdom. This will be found in the Appendix.

| Gold coin.    | Amount.           |
|---------------|-------------------|
| Imported..... | \$1, 142, 946. 10 |
| Exported..... | 43, 128. 20       |

By an act passed in 1886 the gold coins of the United States are a legal-tender for all debts, public and private, and the silver coins of the Hawaiian Kingdom are reduced from a full legal tender to a tender not exceeding \$10. The minister remarks, however, that the United States silver coins still circulate and are received in business circles at their nominal value.

## PARAGUAY.

Under date of September 30, 1887, Mr. John E. Bacon, chargé d'affaires, furnishes the information requested for the calendar year 1886.

Paraguay has no mint. The values of the foreign coins, as fixed by law, are given.

## LIBERIA.

Mr. Samuel S. Sevier, United States vice-consul-general at Monrovia, Liberia, states, under date of March 9, 1887, that there is no production of precious metals in that republic. United States notes are at par in Liberia.

## WORK OF THE BUREAU OF THE MINT.

In closing the present report, I take occasion to commend to the attention of the Department certain expediciencies suggested in the last two previous reports as to the organization of this Bureau.\*

Acknowledgments are due to the officers and clerical staff for the zeal and accuracy with which the laborious work of this Bureau has been performed. The preparation of its two annual reports, namely,

\* Report for 1885, p. 31; 1886, p. 77. (Finance Report, 1885, p. 185; 1886, p. 231.)



the one here submitted, and the report for the calendar year 1886 on the Production of the Precious Metals in the United States, has required much extra labor and diligence on the part of all. In the present, as in the latter report, the editorial and statistical labors have been shared with the Computer of Bullion, Mr. E. O. Leech.

I am, very respectfully, yours,

JAMES P. KIMBALL,  
*Director of the Mint.*

Hon. CHARLES S. FAIRCHILD,  
*Secretary of the Treasury.*



## APPENDIX.

## I.—DEPOSITS AND PURCHASES OF GOLD AND SILVER, BY

| Description.                                           | COINAGE MINTS.          |                         |                         |                         |
|--------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|                                                        | Philadelphia.           | San Francisco.          | Carson.                 | New Orleans.            |
| <b>GOLD.</b>                                           | <i>Standard ounces.</i> | <i>Standard ounces.</i> | <i>Standard ounces.</i> | <i>Standard ounces.</i> |
| United States bullion (domestic production).....       | 7,261.319               | 1,139,758.360           | 5,771.785               | .....                   |
| United States coin .....                               | 6,861.051               | 1,159.238               | .....                   | 1,562.276               |
| Foreign bullion .....                                  | 1,353.658               | 22,127.126              | .....                   | 1,374.482               |
| Foreign coin .....                                     | 104.136                 | 73,491.167              | .....                   | 519.476                 |
| Jewelers' bars, old plate, etc.....                    | 38,482.753              | 1,693.725               | .....                   | 2,270.763               |
| Total.....                                             | 54,062.917              | 1,238,229.616           | 5,771.785               | 5,726.997               |
| Re-deposits:                                           |                         |                         |                         |                         |
| Fine bars.....                                         | .....                   | .....                   | .....                   | .....                   |
| Unparted bars .....                                    | 134,186.385             | .....                   | 15.546                  | .....                   |
| Total gold received and operated upon .....            | 188,249.302             | 1,238,229.616           | 5,787.331               | 5,726.997               |
| <b>SILVER.</b>                                         |                         |                         |                         |                         |
| United States bullion (domestic production).....       | 18,173,263.30           | 501,970.74              | 62,857.65               | 9,992,515.41            |
| United States coin .....                               | 625,196.00              | 32,709.49               | .....                   | 2,293.27                |
| Trade dollars .....                                    | 2,529,100.33            | 524,770.44              | .....                   | 46.51                   |
| Foreign bullion .....                                  | 1,515.12                | 666,274.66              | .....                   | 2,029.87                |
| Foreign coin .....                                     | 3,079.80                | 4.42                    | .....                   | 33,720.18               |
| Jewelers' bars, old plate, etc.....                    | 128,996.79              | 466.03                  | .....                   | 25,203.60               |
| Total.....                                             | 21,515,151.34           | 1,726,195.78            | 62,857.65               | 10,055,808.84           |
| Re-deposits:                                           |                         |                         |                         |                         |
| Fine bars .....                                        | 112,076.16              | .....                   | .....                   | .....                   |
| Unparted bars .....                                    | 227,544.00              | .....                   | 456.91                  | .....                   |
| Total silver received and operated upon .....          | 21,854,771.50           | 1,726,195.78            | 63,314.56               | 10,055,808.84           |
| Gold and silver deposits and purchases.....            | 21,569,214.257          | 2,964,425.396           | 68,629.435              | 10,061,535.837          |
| Re-deposits:                                           |                         |                         |                         |                         |
| Gold .....                                             | 134,186.385             | .....                   | 15.546                  | .....                   |
| Silver .....                                           | 339,620.160             | .....                   | 456.91                  | .....                   |
| Total gold and silver received and operated upon ..... | 22,043,020.802          | 2,964,425.396           | 69,101.891              | 10,061,535.837          |



## APPENDIX.

WEIGHT, DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| ASSAY OFFICES.          |                         |                         |                         |                         |                         | Total.                  |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| New York.               | Denver.                 | Boisé.                  | Helena.                 | Charlotte.              | Saint Louis.            |                         |
| <i>Standard ounces.</i> | <i>Standard ounces.</i> | <i>Standard ounces.</i> | <i>Standard ounces.</i> | <i>Standard ounces.</i> | <i>Standard ounces.</i> | <i>Standard ounces.</i> |
| 433,422.667             | 83,584.641              | 19,108.177              | 68,527.782              | 11,896.481              | 2,969.012               | 1,772,300.224           |
| 17,534.207              | 38.219                  | -----                   | -----                   | -----                   | 632.933                 | 27,787.924              |
| 1,188,082.371           | 83.084                  | -----                   | -----                   | -----                   | 188.197                 | 1,213,208.918           |
| 457,796.753             | -----                   | -----                   | -----                   | -----                   | 26.004                  | 531,937.536             |
| 77,100.017              | 238.342                 | -----                   | -----                   | 82.101                  | 1,887.867               | 121,755.568             |
| 2,173,936.015           | 83,944.286              | 19,108.177              | 68,527.782              | 11,978.582              | 5,704.013               | 3,666,990.170           |
| 627,594.857             | -----                   | -----                   | -----                   | -----                   | -----                   | 627,594.857             |
| 47,752.398              | 543.637                 | 4,409.733               | 2,069.046               | -----                   | 90.125                  | 189,066.870             |
| 2,849,283.270           | 84,487.923              | 23,517.910              | 70,596.828              | 11,978.582              | 5,794.138               | 4,483,651.897           |
| 3,672,649.32            | 18,098.83               | 7,665.06                | 116,558.97              | 1,151.87                | 1,460.78                | 32,548,191.93           |
| 436.60                  | -----                   | -----                   | -----                   | -----                   | -----                   | 660,635.36              |
| 2,783,874.59            | -----                   | -----                   | -----                   | -----                   | -----                   | 5,837,791.87            |
| 582,203.51              | 25.46                   | -----                   | -----                   | -----                   | 409.68                  | 1,252,458.30            |
| 264,491.51              | -----                   | -----                   | -----                   | -----                   | -----                   | 301,295.91              |
| 229,435.49              | 82.76                   | -----                   | -----                   | 24.64                   | 2,519.53                | 440,728.84              |
| 7,533,091.02            | 18,207.05               | 7,665.06                | 116,558.97              | 1,176.51                | 4,389.99                | 41,041,102.21           |
| 33,600.72               | -----                   | -----                   | -----                   | -----                   | -----                   | 145,676.88              |
| 20,937.09               | 203.63                  | 1,751.22                | 522.12                  | -----                   | 36.70                   | 251,451.67              |
| 7,587,628.83            | 18,410.63               | 9,416.28                | 117,081.09              | 1,176.51                | 4,426.69                | 41,438,230.76           |
| 9,707,027.035           | 102,151.336             | 26,773.237              | 185,086.752             | 13,155.092              | 10,094.003              | 44,708,092.380          |
| 675,347.255             | 543.637                 | 4,409.733               | 2,069.046               | -----                   | 90.125                  | 816,661.727             |
| 54,537.81               | 203.63                  | 1,751.22                | 522.12                  | -----                   | 36.70                   | 397,128.55              |
| 10,436,912.100          | 102,898.603             | 32,934.190              | 187,677.918             | 13,155.092              | 10,220.828              | 45,921,882.657          |



## II.—DEPOSITS AND PURCHASES OF GOLD AND SILVER,

| Description.                                           | COINAGE MINTS.   |                    |                |                  |
|--------------------------------------------------------|------------------|--------------------|----------------|------------------|
|                                                        | Philadelphia.    | San Francisco.     | Carson.        | New Orleans.     |
| GOLD.                                                  |                  |                    |                |                  |
| United States bullion (domestic production) .....      | \$135, 094. 31   | \$21, 204, 806. 69 | \$107, 382. 05 | .....            |
| United States coin .....                               | 127, 647. 46     | 21, 567. 22        | .....          | \$29, 065. 60    |
| Foreign bullion.....                                   | 25, 184. 33      | 411, 667. 46       | .....          | 25, 571. 76      |
| Foreign coin .....                                     | 1, 937. 41       | 1, 367, 277. 52    | .....          | 9, 664. 67       |
| Jewelers' bars, old plate, etc .....                   | 715, 958. 19     | 31, 511. 16        | .....          | 42, 246. 75      |
| Total.....                                             | 1, 005, 821. 70  | 23, 036, 830. 05   | 107, 382. 05   | 106, 548. 78     |
| Re-deposits:                                           |                  |                    |                |                  |
| Fine bars .....                                        | .....            | .....              | .....          | .....            |
| Unparted bars .....                                    | 2, 496, 490. 89  | .....              | 289. 23        | .....            |
| Total gold received and operated upon .....            | 3, 502, 312. 59  | 23, 036, 830. 05   | 107, 671. 28   | 106, 548. 78     |
| SILVER.                                                |                  |                    |                |                  |
| United States bullion (domestic production) .....      | 21, 147, 070. 01 | 584, 111. 39       | 73, 143. 44    | 11, 627, 654. 30 |
| United States coin .....                               | 727, 500. 81     | 38, 061. 94        | .....          | 2, 668. 53       |
| Trade-dollars.....                                     | 2, 942, 953. 10  | 610, 641. 97       | .....          | 54. 12           |
| Foreign bullion .....                                  | 1, 763. 04       | 775, 301. 43       | .....          | 2, 362. 03       |
| Foreign coin .....                                     | 3, 583. 75       | 5. 14              | .....          | 39, 238. 03      |
| Jewelers' bars, old plate, etc.....                    | 212, 941. 70     | 542. 28            | .....          | 29, 327. 82      |
| Total.....                                             | 25, 035, 812. 41 | 2, 008, 664. 15    | 73, 143. 44    | 11, 701, 304. 83 |
| Re-deposits:                                           |                  |                    |                |                  |
| Fine bars.....                                         | 130, 415. 89     | .....              | .....          | .....            |
| Unparted bars .....                                    | 264, 778. 47     | .....              | 531. 68        | .....            |
| Total silver received and operated upon .....          | 25, 431, 006. 77 | 2, 008, 664. 15    | 73, 675. 12    | 11, 701, 304. 83 |
| Gold and silver deposits and purchases .....           | 26, 041, 634. 11 | 25, 045, 494. 20   | 180, 525. 49   | 11, 807, 853. 61 |
| Re-deposits:                                           |                  |                    |                |                  |
| Gold .....                                             | 2, 496, 490. 89  | .....              | 289. 23        | .....            |
| Silver .....                                           | 395, 194. 36     | .....              | 531. 68        | .....            |
| Total gold and silver received and operated upon ..... | 28, 933, 319. 36 | 25, 045, 494. 20   | 181, 346. 40   | 11, 807, 853. 61 |



BY VALUE, DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| ASSAY OFFICES. |                |              |                |              |              | Total.          |
|----------------|----------------|--------------|----------------|--------------|--------------|-----------------|
| New York.      | Denver.        | Boisé.       | Helena.        | Charlotte.   | Saint Louis. |                 |
| \$8,063,677.52 | \$1,555,063.09 | \$355,500.97 | \$1,274,935.48 | \$221,329.87 | \$55,237.43  | \$32,973,027.41 |
| 326,217.80     | 711.05         | .....        | .....          | .....        | 11,775.50    | 516,984.63      |
| 22,103,858.06  | 1,545.75       | .....        | .....          | .....        | 3,501.34     | 22,571,328.70   |
| 8,517,148.89   | .....          | .....        | .....          | .....        | 483.79       | 9,896,512.28    |
| 1,434,418.92   | 4,434.27       | .....        | .....          | 1,527.46     | 35,123.10    | 2,265,219.85    |
| 40,445,321.19  | 1,561,754.16   | 355,500.97   | 1,274,935.48   | 222,857.33   | 106,121.16   | 68,223,072.87   |
| 11,676,183.38  | .....          | .....        | .....          | .....        | .....        | 11,676,183.38   |
| 888,416.70     | 10,114.18      | 82,041.54    | 38,493.87      | .....        | 1,676.74     | 3,517,523.15    |
| 53,009,921.27  | 1,571,868.34   | 437,542.51   | 1,313,429.35   | 222,857.33   | 107,797.90   | 83,416,779.40   |
| 4,273,628.29   | 21,060.45      | 8,919.34     | 135,632.24     | 1,340.35     | 1,699.80     | 37,874,259.61   |
| 508.04         | .....          | .....        | .....          | .....        | .....        | 768,739.32      |
| 3,239,417.70   | .....          | .....        | .....          | .....        | .....        | 6,793,066.89    |
| 677,473.17     | 29.62          | .....        | .....          | .....        | 476.72       | 1,457,406.01    |
| 307,771.94     | .....          | .....        | .....          | .....        | .....        | 350,598.86      |
| 266,979.47     | 96.30          | .....        | .....          | 28.67        | 2,931.82     | 512,848.06      |
| 8,765,778.61   | 21,186.37      | 8,919.34     | 135,632.24     | 1,369.02     | 5,108.34     | 47,756,918.75   |
| 39,099.02      | .....          | .....        | .....          | .....        | .....        | 169,514.91      |
| 24,363.15      | 236.95         | 2,037.77     | 607.56         | .....        | 42.70        | 292,598.28      |
| 8,829,240.78   | 21,423.32      | 10,957.11    | 136,239.80     | 1,369.02     | 5,151.04     | 48,219,031.94   |
| 49,211,099.80  | 1,582,940.53   | 364,420.31   | 1,410,567.72   | 224,226.35   | 111,229.50   | 115,979,991.62  |
| 12,564,600.08  | 10,114.18      | 82,041.54    | 38,493.87      | .....        | 1,676.74     | 15,193,706.53   |
| 63,462.17      | 236.95         | 2,037.77     | 607.56         | .....        | 42.70        | 462,113.19      |
| 61,839,162.05  | 1,593,291.66   | 448,499.62   | 1,449,669.15   | 224,226.35   | 112,948.94   | 131,635,811.34  |



III.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH THE STATES  
DISTRIBUTED, DURING THE FISCAL

| Locality.             | COINAGE MINTS. |                  |              |              |
|-----------------------|----------------|------------------|--------------|--------------|
|                       | Philadelphia.  | San Francisco.   | Carson.      | New Orleans. |
| Alabama .....         | \$601. 27      |                  |              |              |
| Alaska .....          |                | \$85, 672. 93    |              |              |
| Arizona .....         | 1, 147. 07     | 166, 965. 15     |              |              |
| California .....      | 214. 10        | 4, 944, 506. 49  | \$8, 960. 17 |              |
| Colorado .....        | 20, 964. 88    | 442. 12          |              |              |
| Dakota .....          | 1, 689. 13     | 762. 08          |              |              |
| Georgia .....         | 3, 081. 77     |                  |              |              |
| Idaho .....           | 10, 964. 78    | 269, 903. 13     |              |              |
| Maryland .....        | 198. 85        |                  |              |              |
| Michigan .....        | 29, 971. 18    |                  |              |              |
| Montana .....         | 37. 55         | 15, 038. 73      |              |              |
| Nebraska .....        |                |                  |              |              |
| Nevada .....          |                | 430, 378. 55     | 98, 421. 88  |              |
| New Mexico .....      | 361. 08        | 22, 030. 31      |              |              |
| North Carolina .....  | 36, 945. 71    |                  |              |              |
| Oregon .....          |                | 381, 397. 34     |              |              |
| South Carolina .....  | 4, 651. 55     |                  |              |              |
| Tennessee .....       |                |                  |              |              |
| Texas .....           |                |                  |              |              |
| Utah .....            |                | 95, 643. 61      |              |              |
| Vermont .....         |                |                  |              |              |
| Virginia .....        | 4, 703. 31     |                  |              |              |
| Washington .....      |                | 43, 472. 24      |              |              |
| Wyoming .....         | 3, 302. 12     |                  |              |              |
| Other sources .....   | 7, 020. 89     | 32, 796. 78      |              |              |
| Total Unrefined ..... | 125, 855. 24   | 6, 489, 009. 46  | 107, 382. 05 |              |
| Refined. ....         | 9, 239. 07     | 14, 715, 797. 23 |              |              |
| Grand total .....     | 135, 094. 31   | 21, 204, 806. 69 | 107, 382. 05 |              |



AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT  
YEAR ENDED JUNE 30, 1887.

| ASSAY OFFICES. |              |              |              |              |              | Total.        |
|----------------|--------------|--------------|--------------|--------------|--------------|---------------|
| New York.      | Denver.      | Boisé.       | Helena.      | Charlotte.   | Saint Louis. |               |
| \$1,874.64     |              |              |              |              | \$77.45      | \$2,553.36    |
|                |              |              |              |              |              | 85,672.93     |
| 42,694.77      | \$17,600.26  |              |              |              | 123.23       | 228,530.48    |
| 225,073.05     | 1,405.75     |              |              |              | 741.38       | 5,180,900.94  |
| 777,718.56     | 1,141,365.78 |              |              |              | 14,433.30    | 1,954,924.64  |
| 2,459,655.87   |              |              |              |              | 214.20       | 2,462,321.28  |
| 4,792.32       |              |              |              | \$117,240.06 |              | 125,114.15    |
| 23,349.86      | 13,516.76    | \$295,821.70 | \$172,546.12 |              |              | 786,102.35    |
|                |              |              |              |              |              | 198.85        |
| 15.20          |              |              |              |              |              | 29,986.38     |
| 1,117,251.01   |              |              | 1,097,555.35 |              |              | 2,229,882.64  |
|                |              |              |              |              |              |               |
|                | 126.71       |              |              |              |              | 528,927.14    |
| 125,955.46     | 98,509.21    |              |              |              | 39,118.10    | 285,974.16    |
| 9,712.86       |              |              |              | 59,005.85    |              | 105,664.42    |
|                |              | 59,679.27    |              |              |              | 441,076.61    |
|                |              |              |              | 45,083.96    |              | 49,735.51     |
| 179.29         |              |              |              |              |              | 179.29        |
|                |              |              |              |              |              |               |
| 15,887.68      |              |              |              |              |              | 111,531.29    |
|                |              |              |              |              |              |               |
| 4,579.18       |              |              |              |              |              | 9,282.49      |
|                |              |              | 4,834.01     |              |              | 48,306.25     |
|                | 2,574.38     |              |              |              |              | 5,876.50      |
| 451,320.90     |              |              |              |              | 529.77       | 491,668.34    |
| 5,260,060.65   | 1,275,098.85 | 355,500.97   | 1,274,935.48 | 221,329.87   | 55,237.43    | 15,164,410.00 |
| 2,803,616.87   | 279,964.24   |              |              |              |              | 17,808,617.41 |
| 8,063,677.52   | 1,555,063.09 | 355,500.97   | 1,274,935.48 | 221,329.87   | 55,237.43    | 32,973,027.41 |



IV.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION, WITH THE STATES  
DISTRIBUTED, DURING THE FISCAL

| Locality.             | COINAGE MINTS.   |                |             |                    |
|-----------------------|------------------|----------------|-------------|--------------------|
|                       | Philadelphia.    | San Francisco. | Carson.     | New Orleans.       |
| Alabama .....         | \$1. 37          |                |             |                    |
| Alaska .....          |                  | \$918. 49      |             |                    |
| Arizona .....         | 41. 88           | 72, 958. 63    |             |                    |
| California .....      | 1. 66            | 57, 861. 95    | \$252. 16   |                    |
| Colorado .....        | 5, 093. 77       | 2. 76          |             |                    |
| Dakota .....          | 7. 44            | 6. 70          |             |                    |
| Georgia .....         | 25. 83           |                |             |                    |
| Idaho .....           | 347. 98          | 5, 290. 84     |             |                    |
| Maryland .....        | . 05             |                |             |                    |
| Michigan .....        | 7, 973. 36       |                |             |                    |
| Montana .....         | . 15             | 66. 45         |             |                    |
| Nebraska .....        |                  |                |             |                    |
| Nevada .....          |                  | 426, 679. 76   | 72, 891. 28 |                    |
| New Mexico .....      | 7. 78            | 458. 31        |             |                    |
| North Carolina .....  | 194. 30          |                |             |                    |
| Oregon .....          |                  | 3, 727. 12     |             |                    |
| South Carolina .....  | 24. 76           |                |             |                    |
| Tennessee .....       |                  |                |             |                    |
| Texas .....           |                  |                |             |                    |
| Utah .....            |                  | 15, 664. 94    |             |                    |
| Vermont .....         |                  |                |             |                    |
| Virginia .....        | 21. 63           |                |             |                    |
| Washington .....      |                  | 409. 17        |             |                    |
| Wyoming .....         | 19. 02           |                |             |                    |
| Other sources .....   | 212. 01          | 66. 27         |             |                    |
| Total Unrefined ..... | 13, 972. 99      | 584, 111. 39   | 73, 143. 44 |                    |
| Refined .....         | 21, 133, 097. 02 |                |             | \$11, 627, 654. 30 |
| Grand total .....     | 21, 147, 070. 01 | 584, 111. 39   | 73, 143. 44 | 11, 627, 654. 30   |



AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT  
YEAR ENDED JUNE 30, 1887.

| ASSAY OFFICES. |           |            |            |            |              | Total.        |
|----------------|-----------|------------|------------|------------|--------------|---------------|
| New York.      | Denver.   | Boisé.     | Helena.    | Charlotte. | Saint Louis. |               |
| \$0.33         |           |            |            |            | \$0.76       | \$2.46        |
|                |           |            |            |            |              | 918.49        |
| 17,129.28      | \$232.11  |            |            |            | .81          | 90,362.71     |
| 1,127.80       | 11.10     |            |            |            | 13.97        | 59,268.64     |
| 375,608.13     | 17,986.02 |            |            |            | 230.43       | 398,921.11    |
| 226,928.49     |           |            |            |            | 4.72         | 226,947.35    |
| 16.45          |           |            |            | \$442.96   |              | 485.24        |
| 191,644.42     | 1,312.98  | \$8,227.05 | \$1,954.26 |            |              | 208,777.53    |
|                |           |            |            |            |              | .05           |
| 23,296.43      |           |            |            |            |              | 31,269.79     |
| 492,325.85     |           |            | 133,629.74 |            |              | 626,022.19    |
|                |           |            |            |            |              |               |
| 47,240.14      | 3.99      |            |            |            |              | 546,815.17    |
| 432,955.30     | 954.07    |            |            |            | 1,050.58     | 435,426.04    |
| 177.10         |           |            |            | 604.97     |              | 976.37        |
|                |           | 692.29     |            |            |              | 4,419.41      |
|                |           |            |            | 292.42     |              | 317.18        |
|                |           |            |            |            |              |               |
|                |           |            |            |            |              |               |
| 55,757.46      |           |            |            |            |              | 71,422.40     |
|                |           |            |            |            |              |               |
| 26.31          |           |            |            |            |              | 47.94         |
|                |           |            | 48.24      |            |              | 457.41        |
|                | 37.15     |            |            |            |              | 56.17         |
| 225,580.02     |           |            |            |            | 8.11         | 225,866.41    |
|                |           |            |            |            |              |               |
| 2,089,813.51   | 20,537.42 | 8,919.34   | 135,632.24 | 1,340.35   | 1,309.38     | 2,928,780.06  |
| 2,183,814.78   | 523.03    |            |            |            | 390.42       | 34,945,479.55 |
|                |           |            |            |            |              |               |
| 4,273,628.29   | 21,060.45 | 8,919.34   | 135,632.24 | 1,340.35   | 1,699.80     | 37,874,259.61 |



## V.—COINAGE EXECUTED AT THE MINTS OF THE UNITED

| Denomination.         | PHILADELPHIA. |                  | SAN FRANCISCO. |                   |
|-----------------------|---------------|------------------|----------------|-------------------|
|                       | Pieces.       | Value.           | Pieces.        | Value.            |
| Gold:                 |               |                  |                |                   |
| Double eagles .....   | 1, 114        | \$22, 280. 00    | .....          | .....             |
| Eagles .....          | 67            | 670. 00          | 756, 000       | \$7, 560, 000. 00 |
| Half eagles .....     | 75            | 375. 00          | 2, 960, 000    | 14, 800, 000. 00  |
| Three dollars .....   | 1, 167        | 3, 501. 00       | .....          | .....             |
| Quarter eagles .....  | 104           | 260. 00          | .....          | .....             |
| Dollars .....         | 6, 193        | 6, 193. 00       | .....          | .....             |
| Total gold .....      | 8, 720        | 33, 279. 00      | 3, 716, 000    | 22, 360, 000. 00  |
| Silver:               |               |                  |                |                   |
| Dollars .....         | 21, 290, 831  | 21, 290, 831. 00 | 766, 000       | 766, 000. 00      |
| Half dollars .....    | 5, 831        | 2, 915. 50       | .....          | .....             |
| Quarter dollars ..... | 5, 831        | 1, 457. 75       | .....          | .....             |
| Dimes .....           | 10, 054, 669  | 1, 005, 466. 90  | 898, 126       | 89, 812. 60       |
| Total silver .....    | 31, 357, 162  | 22, 300, 671. 15 | 1, 664, 126    | 855, 812. 60      |
| Minor:                |               |                  |                |                   |
| Five cents .....      | 11, 047, 523  | 552, 376. 15     | .....          | .....             |
| Three cents .....     | 4, 232        | 126. 96          | .....          | .....             |
| One cent .....        | 39, 114, 754  | 391, 147. 54     | .....          | .....             |
| Total minor .....     | 50, 166, 509  | 943, 650. 65     | .....          | .....             |
| Total coinage .....   | 81, 532, 391  | 23, 277, 600. 80 | 5, 380, 126    | 23, 215, 812. 60  |

## VI.—COINAGE EXECUTED AT THE MINTS OF THE UNITED

| Denomination.         | PHILADELPHIA. |                  | SAN FRANCISCO. |                   |
|-----------------------|---------------|------------------|----------------|-------------------|
|                       | Pieces.       | Value.           | Pieces.        | Value.            |
| Gold:                 |               |                  |                |                   |
| Double eagles .....   | 1, 106        | \$22, 120. 00    | .....          | .....             |
| Eagles .....          | 236, 160      | 2, 361, 600. 00  | 826, 000       | \$8, 260, 000. 00 |
| Half eagles .....     | 388, 432      | 1, 942, 160. 00  | 3, 268, 000    | 16, 340, 000. 00  |
| Three dollars .....   | 1, 142        | 3, 426. 00       | .....          | .....             |
| Quarter eagles .....  | 4, 088        | 10, 220. 00      | .....          | .....             |
| Dollars .....         | 6, 016        | 6, 016. 00       | .....          | .....             |
| Total gold .....      | 636, 944      | 4, 345, 542. 00  | 4, 094, 000    | 24, 600, 000. 00  |
| Silver:               |               |                  |                |                   |
| Dollars .....         | 19, 963, 886  | 19, 963, 886. 00 | 750, 000       | 750, 000. 00      |
| Half dollars .....    | 5, 886        | 2, 943. 00       | .....          | .....             |
| Quarter dollars ..... | 5, 886        | 1, 471. 50       | .....          | .....             |
| Dimes .....           | 6, 377, 570   | 637, 757. 00     | 206, 524       | 20, 652. 40       |
| Total silver .....    | 26, 353, 228  | 20, 606, 057. 50 | 956, 524       | 770, 652. 40      |
| Minor:                |               |                  |                |                   |
| Five cents .....      | 3, 330, 290   | 166, 514. 50     | .....          | .....             |
| Three cents .....     | 4, 290        | 128. 70          | .....          | .....             |
| One cent .....        | 17, 654, 290  | 176, 542. 90     | .....          | .....             |
| Total minor .....     | 20, 988, 870  | 343, 186. 10     | .....          | .....             |
| Total coinage .....   | 47, 979, 042  | 25, 294, 785. 60 | 5, 050, 524    | 25, 370, 652. 40  |



## STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| CARSON.* |        | NEW ORLEANS. |                 | TOTAL.     |               |
|----------|--------|--------------|-----------------|------------|---------------|
| Pieces.  | Value. | Pieces.      | Value.          | Pieces.    | Value.        |
|          |        |              |                 | 1,114      | \$22,280.00   |
|          |        |              |                 | 756,067    | 7,560,670.00  |
|          |        |              |                 | 2,960,075  | 14,800,375.00 |
|          |        |              |                 | 1,167      | 3,501.00      |
|          |        |              |                 | 104        | 260.00        |
|          |        |              |                 | 6,193      | 6,193.00      |
|          |        |              |                 | 3,724,720  | 22,393,279.00 |
|          |        | 11,210,000   | \$11,210,000.00 | 33,266,831 | 33,266,831.00 |
|          |        |              |                 | 5,831      | 2,915.50      |
|          |        |              |                 | 5,831      | 1,457.75      |
|          |        |              |                 | 10,952,795 | 1,095,279.50  |
|          |        | 11,210,000   | 11,210,000.00   | 44,231,288 | 34,366,483.75 |
|          |        |              |                 | 11,047,523 | 552,376.15    |
|          |        |              |                 | 4,232      | 126.96        |
|          |        |              |                 | 39,114,754 | 391,147.54    |
|          |        |              |                 | 50,166,509 | 943,650.65    |
|          |        | 11,210,000   | 11,210,000.00   | 98,122,517 | 57,703,413.40 |

## STATES, DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1886.

| CARSON.* |        | NEW ORLEANS. |              | TOTAL.     |               |
|----------|--------|--------------|--------------|------------|---------------|
| Pieces.  | Value. | Pieces.      | Value.       | Pieces.    | Value.        |
|          |        |              |              | 1,106      | \$22,120.00   |
|          |        |              |              | 1,062,160  | 10,621,600.00 |
|          |        |              |              | 3,656,432  | 18,282,160.00 |
|          |        |              |              | 1,142      | 3,426.00      |
|          |        |              |              | 4,088      | 10,220.00     |
|          |        |              |              | 6,016      | 6,016.00      |
|          |        |              |              | 4,730,944  | 28,945,542.00 |
|          |        | 10,710,000   | \$10,710,000 | 31,423,886 | 31,423,886.00 |
|          |        |              |              | 5,886      | 2,943.00      |
|          |        |              |              | 5,886      | 1,471.50      |
|          |        |              |              | 6,584,094  | 658,409.40    |
|          |        | 10,710,000   | 10,710,000   | 38,019,752 | 32,086,709.90 |
|          |        |              |              | 3,330,290  | 166,514.50    |
|          |        |              |              | 4,290      | 128.70        |
|          |        |              |              | 17,654,290 | 176,542.90    |
|          |        |              |              | 20,988,870 | 343,186.10    |
|          |        | 10,710,000   | 10,710,000   | 63,739,566 | 61,375,438.00 |

\* Coinage suspended March 8, 1885.



## VII.—STANDARD OUNCES IN BARS MANUFACTURED

| Description.        | COINAGE MINTS.       |                      |                      |                      | ASSAY OFFICES.       |
|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                     | Philadelphia.        | San Francisco.       | Carson.              | New Orleans.         | New York.            |
| <b>GOLD.</b>        | <i>Standard ozs.</i> | <i>Standard ozs.</i> | <i>Standard ozs.</i> | <i>Standard ozs.</i> | <i>Standard ozs.</i> |
| Fine bars .....     | 31,458.386           | .....                | 9.180                | 7.399                | 1,525,498.285        |
| Mint bars .....     | .....                | .....                | .....                | .....                | 908,133.646          |
| Standard bars ..... | .....                | .....                | .....                | .....                | 230,049.648          |
| Sterling bars ..... | .....                | .....                | .....                | .....                | 235,878.322          |
| Unparted bars ..... | .....                | 77.332               | 164.966              | .....                | 3.713                |
| Total gold .....    | 31,458.386           | 77.332               | 174.146              | 7.399                | 2,899,563.614        |
| <b>SILVER.</b>      |                      |                      |                      |                      |                      |
| Fine bars .....     | 29,655.38            | 588,023.11           | 12,068.74            | .....                | 4,438,225.28         |
| Mint bars .....     | .....                | .....                | .....                | .....                | 132,597.44           |
| Standard bars ..... | .....                | .....                | .....                | .....                | 30,158.20            |
| Sterling bars ..... | .....                | .....                | .....                | .....                | 651.18               |
| Unparted bars ..... | .....                | 11.69                | 7,360.49             | .....                | 180,871.99           |
| Total silver .....  | 29,655.38            | 588,034.80           | 19,429.23            | .....                | 4,782,504.09         |

## VIII.—VALUE OF BARS MANUFACTURED DUR-

| Description.        | COINAGE MINTS. |                |           |              | ASSAY OFFICES.  |
|---------------------|----------------|----------------|-----------|--------------|-----------------|
|                     | Philadelphia.  | San Francisco. | Carson.   | New Orleans. | New York.       |
| <b>GOLD.</b>        |                |                |           |              |                 |
| Fine bars .....     | \$585,272.30   | .....          | \$170.79  | \$137.65     | \$28,381,363.44 |
| Mint bars .....     | .....          | .....          | .....     | .....        | 16,895,509.70   |
| Standard bars ..... | .....          | .....          | .....     | .....        | 4,279,993.46    |
| Sterling bars ..... | .....          | .....          | .....     | .....        | 4,388,433.89    |
| Unparted bars ..... | .....          | \$1,438.76     | 3,069.13  | .....        | 69.08           |
| Total gold .....    | 585,272.30     | 1,438.76       | 3,239.92  | 137.65       | 53,945,369.57   |
| <b>SILVER.</b>      |                |                |           |              |                 |
| Fine bars .....     | 34,508.07      | 684,245.07     | 14,043.62 | .....        | 5,164,480.31    |
| Mint bars .....     | .....          | .....          | .....     | .....        | 154,295.21      |
| Standard bars ..... | .....          | .....          | .....     | .....        | 35,093.17       |
| Sterling bars ..... | .....          | .....          | .....     | .....        | 757.74          |
| Unparted bars ..... | .....          | 13.60          | 8,564.93  | .....        | 210,469.22      |
| Total silver .....  | 34,508.07      | 684,258.67     | 22,608.55 | .....        | 5,565,095.65    |



DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| ASSAY OFFICES.       |                      |                      |                      |                      | Total.               |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Denver.              | Boisé.               | Helena.              | Charlotte.           | Saint Louis.         |                      |
| <i>Standard ozs.</i> | <i>Standard ozs.</i> | <i>Standard ozs.</i> | <i>Standard ozs.</i> | <i>Standard ozs.</i> | <i>Standard ozs.</i> |
|                      |                      |                      |                      |                      | 1,556,973.250        |
|                      |                      |                      |                      |                      | 908,133.646          |
|                      |                      |                      |                      |                      | 230,049.648          |
|                      |                      |                      |                      |                      | 235,878.322          |
| 84,487.923           | 23,517.910           | 70,596.828           | 11,978.582           | 5,794.138            | 196,621.392          |
| 84,487.923           | 23,517.910           | 70,596.828           | 11,978.582           | 5,794.138            | 3,127,656.258        |
|                      |                      |                      |                      |                      |                      |
|                      |                      |                      |                      |                      | 5,067,972.51         |
|                      |                      |                      |                      |                      | 132,597.44           |
|                      |                      |                      |                      |                      | 30,158.20            |
|                      |                      |                      |                      |                      | 651.18               |
| 18,410.68            | 9,416.28             | 117,081.09           | 1,176.51             | 4,426.69             | 338,755.42           |
| 18,410.68            | 9,416.28             | 117,081.09           | 1,176.51             | 4,426.69             | 5,570,134.75         |

ING THE FISCAL YEAR ENDED JUNE 30, 1887.

| ASSAY OFFICES. |              |                |              |              | Total.          |
|----------------|--------------|----------------|--------------|--------------|-----------------|
| Denver.        | Boisé.       | Helena.        | Charlotte.   | Saint Louis. |                 |
|                |              |                |              |              |                 |
|                |              |                |              |              | \$28,966,944.18 |
|                |              |                |              |              | 16,895,509.70   |
|                |              |                |              |              | 4,279,993.46    |
|                |              |                |              |              | 4,388,433.89    |
| \$1,571,868.34 | \$437,542.51 | \$1,313,429.35 | \$222,857.34 | \$107,797.92 | 3,658,072.43    |
| 1,571,868.34   | 437,542.51   | 1,313,429.35   | 222,857.34   | 107,797.92   | 58,188,953.66   |
|                |              |                |              |              |                 |
|                |              |                |              |              | 5,897,277.07    |
|                |              |                |              |              | 154,295.21      |
|                |              |                |              |              | 35,093.17       |
|                |              |                |              |              | 757.74          |
| 21,423.33      | 10,957.11    | 136,239.80     | 1,369.02     | 5,151.05     | 394,188.06      |
| 21,423.33      | 10,957.11    | 136,239.80     | 1,369.02     | 5,151.05     | 6,481,611.25    |



## IX.—STATEMENT OF EARNINGS AND EXPENDITURES OF THE UNITED STATES

## EARNINGS

| Sources.                                          | MINTS.        |                |              |            |
|---------------------------------------------------|---------------|----------------|--------------|------------|
|                                                   | Philadelphia. | San Francisco. | New Orleans. | Carson.    |
| Parting and refining charges.....                 | \$14,980.20   | \$51,288.02    | \$548.53     | \$1,270.77 |
| Alloy charge .....                                | 319.46        | 2,209.12       | 6.72         | 10.21      |
| Charges for assaying, melting, and stamping ..... |               |                |              | 7.20       |
| Seignorage on standard silver dollars.....        | 5,086,743.37  | 170,623.53     | 2,666,191.71 | .....      |
| Seignorage on subsidiary silver .....             | 27,895.12     | 3,809.82       | .....        | .....      |
| Seignorage on minor coins.....                    | 645,904.34    | .....          | .....        | .....      |
| Profits on sale of medals and proof coins.....    | 1,916.28      | .....          | .....        | .....      |
| Receipts from assays of bullion .....             | 165.00        | .....          | .....        | .....      |
| Deposit melting-room grains and sweepings.....    | 1,024.65      | 1,328.15       | 377.08       | 395.29     |
| Surplus bullion returned by operative officers... | 8,281.80      | 25,202.60      | 143.91       | 840.17     |
| Gain on bullion shipped mint for coinage.....     | .....         | .....          | .....        | .....      |
| Proceeds of sale of old material .....            | 1,633.84      | 664.20         | .....        | .....      |
| Receipts from sale of by-products.....            | .....         | .....          | .....        | .....      |
| Total.....                                        | 5,788,864.06  | 255,125.44     | 2,667,267.95 | 2,523.64   |

## EXPENDITURES

|                                                                                           |             |             |             |             |
|-------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|
| Salaries of officers and clerks .....                                                     | \$40,665.69 | \$41,856.56 | \$21,841.29 | \$11,783.62 |
| Wages of workmen and adjusters.....                                                       | 424,899.93  | 169,157.64  | 118,173.80  | 17,899.00   |
| Contingent expenses, less amount paid for wastage and loss on sweeps sold .....           | 111,634.15  | 36,430.31   | 36,880.68   | 2,354.14    |
| Parting and refining expenses, less amount paid for wastage and loss on sweeps sold ..... | 6,096.54    | 58,902.60   | 25.50       | 3,682.99    |
| Wastages of the operative departments.....                                                | .....       | 229.43      | 13,243.83   | .....       |
| Loss on sweeps of the year.....                                                           | 5,417.46    | 2,028.35    | 3,478.37    | .....       |
| Expense of distributing silver dollars .....                                              | 17,257.89   | 4,468.32    | *11,485.45  | .....       |
| Expense of distributing subsidiary silver coins..                                         | 1,847.37    | .....       | .....       | .....       |
| Expense of distributing minor coins .....                                                 | 15,914.55   | .....       | .....       | .....       |
| Minor-coinage metal wasted.....                                                           | 3,349.73    | .....       | .....       | .....       |
| Loss on sale of plumbic melts .....                                                       | .....       | .....       | .....       | .....       |
| Total .....                                                                               | 627,083.31  | 313,073.21  | *215,128.92 | 35,719.75   |

\* The expense of distributing silver dollars at New Orleans was \$12.30 more, but there was a repayment during the year of that amount on account of an overpayment in the expenses of distribution of 1886 disallowed.



MINTS AND ASSAY OFFICES FOR THE FISCAL YEAR ENDED JUNE 30, 1887.  
AND GAINS.

| ASSAY OFFICES. |            |          |            |            |              | Total.       |
|----------------|------------|----------|------------|------------|--------------|--------------|
| New York.      | Denver.    | Boisé.   | Charlotte. | Helena.    | Saint Louis. |              |
| \$75,163.80    |            |          |            |            |              | \$143,251.32 |
| 2,447.42       |            |          |            |            |              | 4,992.93     |
|                | \$1,995.14 | \$568.17 | \$328.30   | \$1,772.02 | \$145.68     | 4,816.51     |
|                |            |          |            |            |              | 7,923,558.61 |
|                |            |          |            |            |              | 31,704.94    |
|                |            |          |            |            |              | 645,904.34   |
|                |            |          |            |            |              | 1,916.28     |
| 654.00         |            | 305.00   | 248.00     | 114.00     | 8.00         | 1,494.00     |
| 3,379.26       | 1,329.36   | 103.02   | 387.91     | 439.57     | 256.37       | 9,020.66     |
| 18,316.97      |            |          |            |            |              | 52,785.45    |
|                | 1,400.71   | 383.75   | 967.02     | 1,353.70   | 286.23       | 4,391.41     |
| 3,899.37       | 16.50      |          |            | 8.60       |              | 6,222.51     |
| 12,760.74      |            |          |            |            |              | 12,760.74    |
| 116,621.56     | 4,741.71   | 1,359.94 | 1,931.23   | 3,687.89   | 696.28       | 8,842,819.70 |

## AND LOSSES.

|             |             |            |            |            |            |              |
|-------------|-------------|------------|------------|------------|------------|--------------|
| \$39,202.45 | \$10,629.34 | \$3,000.00 | \$2,750.00 | \$7,700.00 | \$3,478.18 | \$192,907.13 |
| 23,361.00   | 13,248.66   | 3,604.60   | 679.50     | 11,821.25  | 1,382.50   | 784,227.88   |
| 9,581.12    | 5,112.81    | 1,312.02   | 886.35     | 5,996.70   | 478.62     | 210,666.90   |
| 96,592.02   |             |            |            |            |            | 165,299.65   |
|             |             |            |            |            |            | 13,473.26    |
| 5,363.12    |             |            |            |            |            | 16,287.30    |
|             |             |            |            |            |            | 33,211.66    |
|             |             |            |            |            |            | 1,847.37     |
|             |             |            |            |            |            | 15,914.55    |
|             |             |            |            |            |            | 3,349.73     |
| 247.52      |             |            |            |            |            | 247.52       |
| 174,347.23  | 28,990.81   | 7,916.62   | 4,315.85   | 25,517.95  | 5,339.30   | 1,437,432.95 |



**X.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA DURING  
THE FISCAL YEAR ENDED JUNE 30, 1887.**

| Names.                                                   | Gold. | Silver. | Bronze. |
|----------------------------------------------------------|-------|---------|---------|
| Adams Academy.....                                       | 1     | .....   | .....   |
| Army Marksmanship, Division Third-Class Prize.....       | ..... | 1       | .....   |
| Arthur, C. A., President.....                            | ..... | .....   | 1       |
| Arthur, Indian Peace.....                                | ..... | .....   | 1       |
| Bay State Agricultural Society.....                      | 1     | 1       | .....   |
| Bridge.....                                              | ..... | 60      | .....   |
| Baltimore Female College.....                            | ..... | 6       | .....   |
| Cleveland, Indian Peace.....                             | ..... | 10      | 30      |
| Carney.....                                              | ..... | 12      | .....   |
| Commencement of Cabinet.....                             | ..... | 10      | .....   |
| Cabinet.....                                             | ..... | 1       | .....   |
| Department Marksmanship Prize.....                       | 1     | .....   | .....   |
| Department Marksmanship Skirmish Prize.....              | ..... | 1       | .....   |
| Dodd, H. M.....                                          | 1     | 1       | .....   |
| Denman Grammar School.....                               | ..... | 35      | .....   |
| Elliott, Cresson.....                                    | 10    | .....   | .....   |
| Franklin School.....                                     | ..... | 25      | .....   |
| Field, Cyrus W.....                                      | ..... | .....   | 1       |
| Georgetown College, Philodemic Society.....              | 1     | .....   | .....   |
| Grant, Indian Peace.....                                 | ..... | 2       | 1       |
| Johnson, A., President.....                              | ..... | .....   | 1       |
| Ketchum, Jesse.....                                      | 6     | 52      | .....   |
| Life-Saving.....                                         | 2     | 32      | .....   |
| Lincoln and Grant.....                                   | ..... | 10      | .....   |
| Lincoln Grammar School.....                              | ..... | 20      | .....   |
| Massachusetts Horticultural Society.....                 | 2     | 17      | 10      |
| Maine State Agricultural Society.....                    | ..... | 6       | .....   |
| Middlesex, South, Agricultural Society.....              | ..... | 1       | .....   |
| Monroe, J., President.....                               | ..... | .....   | 1       |
| New York State Agricultural Society.....                 | 3     | .....   | .....   |
| Norman.....                                              | 1     | .....   | 3       |
| New England Agricultural Society.....                    | ..... | 22      | .....   |
| North Cosmopolitan School.....                           | ..... | 12      | .....   |
| New England Kennel Club.....                             | ..... | 40      | 100     |
| Pharmacy, Philadelphia College of.....                   | 2     | .....   | .....   |
| Pittsburgh Female College (McKee).....                   | 1     | .....   | .....   |
| Presidency Relinquished.....                             | ..... | 5       | .....   |
| Pennsylvania Horticultural Society.....                  | ..... | 3       | .....   |
| Portland High School.....                                | ..... | 10      | .....   |
| Perry, Commodore.....                                    | ..... | .....   | 1       |
| Pierce, F., President.....                               | ..... | .....   | 1       |
| Rumford.....                                             | 1     | 1       | .....   |
| Shakespeare.....                                         | 1     | .....   | .....   |
| Saint Louis Agricultural and Mechanical Association..... | ..... | 25      | 3       |
| Time Increases His Fame.....                             | 2     | .....   | .....   |
| Taylor, Z., President.....                               | ..... | .....   | 1       |
| Vanderbilt University.....                               | 12    | .....   | .....   |
| Van Buren, Indian Peace.....                             | ..... | 1       | .....   |
| Vermont State Agricultural Society.....                  | ..... | 2       | .....   |
| Van Buren, M., President.....                            | ..... | .....   | 1       |
| Watson.....                                              | 1     | .....   | .....   |
| Washington and Lee University.....                       | 6     | .....   | .....   |
| Washington before Boston.....                            | ..... | .....   | 1       |
| Washington and Jackson.....                              | 1     | .....   | .....   |
| Wisconsin State Agricultural Society.....                | ..... | 12      | .....   |
|                                                          | 56    | 436     | 157     |



XI.—MEDALS AND PROOF SETS SOLD DURING THE FISCAL YEAR ENDED  
JUNE 30, 1887.

| Description. | Medals.      |              | Proof sets.  |              |
|--------------|--------------|--------------|--------------|--------------|
|              | Number sold. | Value.       | Number sold. | Value.       |
| Gold .....   | 58           | \$2, 117. 32 | 35           | \$1, 505. 00 |
| Silver ..... | 315          | 880. 83      | 731          | 2, 193. 00   |
| Bronze ..... | 217          | 242. 05      | 3, 020       | 362. 40      |
| Total .....  | 590          | 3, 240. 20   | 3, 786       | 4, 060. 40   |

XII.—COINAGE AND MEDAL DIES MANUFACTURED AT THE MINT AT  
PHILADELPHIA DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| Denominations.        | For Phila-<br>delphia. | For San<br>Francisco. | For Car-<br>son. | For New<br>Orleans. | Total. |
|-----------------------|------------------------|-----------------------|------------------|---------------------|--------|
| FOR GOLD COINAGE:     |                        |                       |                  |                     |        |
| Double eagle .....    | 2                      | 10                    | .....            | .....               | 12     |
| Eagle .....           | .....                  | 30                    | .....            | .....               | 30     |
| Half-eagle .....      | .....                  | 70                    | .....            | .....               | 70     |
| Three dollar .....    | 2                      | .....                 | .....            | .....               | 2      |
| Quarter-eagle .....   | .....                  | .....                 | .....            | .....               | .....  |
| Dollar .....          | 6                      | .....                 | .....            | .....               | 6      |
| Total .....           | 10                     | 110                   | .....            | .....               | 120    |
| FOR SILVER COINAGE:   |                        |                       |                  |                     |        |
| Standard dollar ..... | 107                    | 8                     | .....            | 108                 | 223    |
| Half-dollar .....     | 2                      | .....                 | .....            | .....               | 2      |
| Quarter-dollar .....  | 2                      | .....                 | .....            | .....               | 2      |
| Dime .....            | 100                    | 32                    | .....            | .....               | 132    |
| Total .....           | 211                    | 40                    | .....            | 108                 | 359    |
| FOR MINOR COINAGE:    |                        |                       |                  |                     |        |
| Five-cent .....       | 419                    | .....                 | .....            | .....               | 419    |
| Three-cent .....      | 4                      | .....                 | .....            | .....               | 4      |
| One-cent .....        | 261                    | .....                 | .....            | .....               | 261    |
| Total .....           | 684                    | .....                 | .....            | .....               | 684    |

TOTAL NUMBER OF DIES.

|                            |        |
|----------------------------|--------|
| Gold coinage .....         | 120    |
| Silver coinage .....       | 359    |
| Minor coinage .....        | 684    |
| Proof coinage .....        | 27     |
| Director of the Mint ..... | 2      |
| Annual assay .....         | 2      |
| Reproductions:             |        |
| Thomas Jefferson .....     | 2      |
| Antonio Wayne .....        | 2      |
| Total .....                | 1, 198 |



XIII.—STATEMENT SHOWING THE SEIGNORAGE ON THE COINAGE OF SILVER AT  
THE DISPOSITION

Dr.

1886.

July 1. Balance on hand:

|                     |                       |
|---------------------|-----------------------|
| Philadelphia.....   | \$346, 834. 99        |
| San Francisco ..... | 21, 866. 96           |
| New Orleans.....    | 184, 499. 49          |
|                     | <u>\$553, 201. 44</u> |

|                     |           |
|---------------------|-----------|
| San Francisco ..... | 21,866.96 |
|---------------------|-----------|

|                  |            |
|------------------|------------|
| New Orleans..... | 184,499.49 |
|------------------|------------|

\$553,201.44

Seignorage on silver dollars :

Philadelphia..... 5,086,743.37

|                     |            |
|---------------------|------------|
| San Francisco ..... | 170,623.53 |
|---------------------|------------|

|                  |                 |
|------------------|-----------------|
| New Orleans..... | 2, 666, 191. 71 |
|------------------|-----------------|

7,923,558.61

Seignorage on subsidiary silver:

|                   |           |
|-------------------|-----------|
| Philadelphia..... | 27,895.12 |
|-------------------|-----------|

|                     |          |
|---------------------|----------|
| San Francisco ..... | 3,809.82 |
|---------------------|----------|

31,704.94

**Total** ..... 8, 000, 000



## THE MINTS OF THE UNITED STATES FROM JULY 1, 1886, TO JUNE 30, 1887, AND OF THE SAME.

CR.

|                                                        |             |             |
|--------------------------------------------------------|-------------|-------------|
| Paid expenses of distribution:                         |             |             |
| Philadelphia .....                                     | \$19,105.26 |             |
| San Francisco .....                                    | 4,468.32    |             |
| New Orleans .....                                      | 11,485.45   |             |
|                                                        |             | \$35,059.03 |
| Paid on account of wastage and loss on sale of sweeps: |             |             |
| Philadelphia .....                                     | 4,116.31    |             |
| New Orleans .....                                      | 16,178.57   |             |
|                                                        |             | 20,294.88   |

Deposited in U. S. Treasury as follows:

## PHILADELPHIA.

|                        |              |              |
|------------------------|--------------|--------------|
| Warrant No. 1725 ..... | 346,834.99   |              |
| No. 1431 .....         | 1,300,000.00 |              |
| No. 1432 .....         | 475,000.00   |              |
| No. 2151 .....         | 340,000.00   |              |
| No. 827 .....          | 330,000.00   |              |
| No. 1352 .....         | 460,000.00   |              |
| No. 1998 .....         | 430,000.00   |              |
| No. 1182 .....         | 440,000.00   |              |
| No. 1183 .....         | 450,000.00   |              |
| No. 2043 .....         | 470,000.00   |              |
| No. 2044 .....         | 100,000.00   |              |
| No. 1181 .....         | 200,000.00   |              |
| No. 1433 .....         | 736.88       |              |
| No. 1434 .....         | 27.64        |              |
| No. 1997 .....         | 262.46       |              |
| No. 1351 .....         | 103.67       |              |
|                        |              | 5,342,965.64 |

## NEW ORLEANS.

|                        |            |              |
|------------------------|------------|--------------|
| Warrant No. 1726 ..... | 184,499.49 |              |
| No. 1429 .....         | 575,000.00 |              |
| No. 1430 .....         | 250,000.00 |              |
| No. 2150 .....         | 240,000.00 |              |
| No. 828 .....          | 230,000.00 |              |
| No. 1353 .....         | 200,000.00 |              |
| No. 2000 .....         | 220,000.00 |              |
| No. 1185 .....         | 220,000.00 |              |
| No. 1184 .....         | 230,000.00 |              |
| No. 2042 .....         | 460,000.00 |              |
|                        |            | 2,809,499.49 |

## SAN FRANCISCO.

|                        |            |            |
|------------------------|------------|------------|
| Warrant No. 1999 ..... | 150,000.00 |            |
|                        |            | 150,000.00 |

1887.

June 30. Balance on hand:

|                     |            |            |
|---------------------|------------|------------|
| Philadelphia .....  | *95,286.27 |            |
| San Francisco ..... | *41,831.99 |            |
| New Orleans .....   | *13,527.69 |            |
|                     |            | 150,645.95 |

|             |  |              |
|-------------|--|--------------|
| Total ..... |  | 8,508,464.99 |
|-------------|--|--------------|

\* These balances have been covered into the Treasury:

|                                      |             |             |
|--------------------------------------|-------------|-------------|
| Philadelphia, C. D. No. 6870 .....   | \$75,304.09 |             |
| C. D. No. 6871 .....                 | 19,268.19   |             |
| C. D. No. 6934 .....                 | 360.50      |             |
| C. D. No. 6935 .....                 | 353.49      |             |
|                                      |             | \$95,286.27 |
| San Francisco, C. D. No. 40513 ..... | 38,022.17   |             |
| C. D. No. 40514 .....                | 3,809.82    |             |
|                                      |             | 41,831.99   |
| New Orleans, C. D. No. 39913 .....   |             | 13,527.69   |
| Total .....                          |             | 150,645.95  |



XIV.—EXPENDITURES FROM SILVER-PROFIT FUND ON ACCOUNT OF TRANSPORTATION OF SILVER COIN DURING FISCAL YEAR ENDED JUNE 30, 1887, BY MINTS.

| Mint and quarter.                                   | TRANSPORTATION OF—               |                       | Bags,<br>boxes, labor,<br>and incident-<br>als. | Total.       |
|-----------------------------------------------------|----------------------------------|-----------------------|-------------------------------------------------|--------------|
|                                                     | Standard<br>silver dol-<br>lars. | Subsidiary<br>silver. |                                                 |              |
| Philadelphia Mint:                                  |                                  |                       |                                                 |              |
| Third quarter 1886.....                             | \$2, 033. 42                     | \$171. 42             | \$234. 45                                       | \$2, 439. 29 |
| Fourth quarter 1886. ....                           | 2, 757. 76                       | 866. 77               | 440. 73                                         | 4, 065. 26   |
| First quarter 1887.....                             | 7, 741. 70                       | 379. 48               | 152. 04                                         | 8, 273. 22   |
| Second quarter 1887.....                            | 3, 652. 80                       | 429. 70               | 244. 99                                         | 4, 327. 49   |
| Total .....                                         | 16, 185. 68                      | 1, 847. 37            | 1, 072. 21                                      | 19, 105. 26  |
| San Francisco Mint:                                 |                                  |                       |                                                 |              |
| Third quarter 1886.....                             | 4, 252. 55                       |                       |                                                 | 4, 252. 55   |
| Fourth quarter 1886.....                            |                                  |                       | 210. 77                                         | 210. 77      |
| First quarter 1887.....                             |                                  |                       |                                                 |              |
| Second quarter 1887.....                            | 5. 00                            |                       |                                                 | 5. 00        |
| Total .....                                         | 4, 257. 55                       |                       | 210. 77                                         | 4, 468. 32   |
| New Orleans Mint:                                   |                                  |                       |                                                 |              |
| Third quarter 1886.....                             | 1, 242. 54                       |                       | 60. 00                                          | 1, 302. 54   |
| Fourth quarter 1886.....                            | 5, 491. 97                       |                       | 409. 69                                         | 5, 901. 66   |
| First quarter 1887.....                             | 2, 935. 60                       |                       | 264. 76                                         | 3, 200. 36   |
| Second quarter 1887.....                            | 845. 19                          |                       | 248. 00                                         | 1, 093. 19   |
| Total .....                                         | 10, 515. 30                      |                       | 982. 45                                         | 11, 497. 75  |
| Less amount overpaid in 1886 and<br>disallowed..... | 12. 30                           |                       |                                                 | 12. 30       |
| Net total .....                                     | 10, 503. 00                      |                       |                                                 | 11, 485. 45  |
| Total by items.....                                 | 30, 946. 23                      | 1, 847. 37            | 2, 265. 43                                      | 35, 059. 03  |



XV.—AMOUNT EXPENDED FOR DISTRIBUTION OF MINOR COINS FROM JULY 1, 1878, TO JUNE 30, 1887.

| Fiscal years. | Amount expended. |
|---------------|------------------|
| 1879 .....    | \$1, 299. 97     |
| 1880 .....    | 12, 592. 83      |
| 1881 .....    | 23, 763. 46      |
| 1882 .....    | 24, 565. 84      |
| 1883 .....    | 28, 512. 54      |
| 1884 .....    | 29, 152. 32      |
| 1885 .....    | 12, 251. 98      |
| 1886 .....    | 847. 17          |
| 1887 .....    | 15, 914. 55      |
| Total .....   | 148, 900. 66     |

XVI.—WASTAGE AND LOSS ON SALE OF SWEEPS, 1887.

| Losses.                                          | Phil-<br>adelphia<br>mint. | San<br>Francisco<br>mint. | Carson<br>mint. | New Or-<br>leans<br>mint. | New York<br>assay<br>office. | Total.        |
|--------------------------------------------------|----------------------------|---------------------------|-----------------|---------------------------|------------------------------|---------------|
| Melter and refiner's gold<br>wastage .....       |                            |                           |                 |                           |                              |               |
| Coiner's gold wastage .....                      |                            |                           |                 |                           |                              |               |
| Melter and refiner's silver<br>wastage .....     |                            | \$101. 45                 |                 | \$12, 035. 84             |                              | \$12, 137. 29 |
| Coiner's silver wastage .....                    |                            | 127. 98                   |                 | 1, 207. 99                |                              | 1, 335. 97    |
| Loss on sale of sweeps ...                       | \$5, 417. 46               | 2, 028. 35                |                 | 3, 478. 37                | \$5, 363. 12                 | 16, 287. 30   |
| Total .....                                      | 5, 417. 46                 | 2, 257. 78                |                 | 16, 722. 20               | 5, 363. 12                   | 29, 760. 56   |
| PAID AS FOLLOWS:                                 |                            |                           |                 |                           |                              |               |
| From contingent appro-<br>priation .....         | 786. 42                    |                           |                 |                           |                              | 786. 42       |
| From parting and refining<br>appropriation ..... | 514. 73                    |                           |                 | 22. 64                    |                              | 537. 37       |
| From surplus bullion .....                       |                            | 2, 257. 78                |                 | 520. 99                   | 5, 363. 12                   | 8, 141. 89    |
| From silver-profit fund ...                      | 4, 116. 31                 |                           |                 | 16, 178. 57               |                              | 20, 294. 88   |
| Total .....                                      | 5, 417. 46                 | 2, 257. 78                |                 | 16, 722. 20               | 5, 363. 12                   | 29, 760. 56   |



XVII.—STATEMENT SHOWING THE ASSETS AND LIABILITIES OF  
ASSETS.

| Institutions.       | GOLD BULLION.    |                    | SILVER BULLION.  |                   |
|---------------------|------------------|--------------------|------------------|-------------------|
|                     | Standard weight. | Value.             | Standard weight. | Value (cost).     |
| COINAGE MINTS.      |                  |                    |                  |                   |
| Philadelphia .....  | 1, 286, 515. 093 | \$23, 935, 164. 35 | 4, 388, 641. 88  | \$4, 460, 276. 35 |
| San Francisco ..... | 94, 405. 183     | 1, 756, 375. 50    | 817, 092. 74     | 859, 170. 18      |
| New Orleans .....   | 31, 431. 680     | 584, 775. 40       | 1, 558, 213. 68  | 1, 367, 986. 85   |
| Carson .....        | 5, 638. 844      | 104, 908. 74       | 44, 643. 38      | 40, 627. 66       |
| ASSAY OFFICES.      |                  |                    |                  |                   |
| New York .....      | 3, 175, 217. 401 | 59, 073, 811. 75   | 3, 326, 462. 03  | 3, 726, 612. 35   |
| Denver .....        |                  |                    |                  |                   |
| Helena .....        | 1, 628. 421      | 30, 296. 22        | 305. 17          | 265. 51           |
| Boisé .....         | 1, 385. 368      | 25, 774. 30        | 774. 80          | 674. 08           |
| Charlotte .....     |                  |                    |                  |                   |
| Saint Louis .....   | 62. 576          | 1, 164. 17         | 42. 90           | 37. 33            |
| Total .....         | 4, 596, 284. 566 | 85, 512, 270. 43   | 10, 136, 176. 58 | 10, 455, 650. 31  |

LIABILITIES.

| Institutions.       | Bullion fund.      | Undeposited earnings. |
|---------------------|--------------------|-----------------------|
| COINAGE MINTS.      |                    |                       |
| Philadelphia .....  | \$68, 552, 812. 87 | .....                 |
| San Francisco ..... | 25, 146, 175. 43   | \$26, 301. 32         |
| New Orleans .....   | 10, 455, 925. 07   | .....                 |
| Carson .....        | 226, 000. 00       | 1, 235. 46            |
| ASSAY OFFICES.      |                    |                       |
| New York .....      | 67, 509, 513. 12   | 19, 085. 59           |
| Denver .....        | 113, 933. 38       | .....                 |
| Helena .....        | 82, 682. 51        | 74. 89                |
| Boisé .....         | 131, 605. 40       | 68. 75                |
| Charlotte .....     | 22, 840. 06        | .....                 |
| Saint Louis .....   | 20, 514. 88        | 13. 48                |
| Total .....         | 172, 262, 002. 72  | 46, 779. 49           |



UNITED STATES MINTS AND ASSAY OFFICES, JUNE 30, 1887.

## ASSETS.

| Gold coin.     | Silver coin.    | Minor coin.  | Minor-coinage metal. | Old deficiencies brought forward. | Total.          |
|----------------|-----------------|--------------|----------------------|-----------------------------------|-----------------|
| \$3,675,083.00 | \$36,579,932.89 | \$101,868.60 | \$14,899.19          | .....                             | \$68,767,224.38 |
| 3,343,255.00   | 18,843,975.38   | .....        | .....                | *\$413,557.96                     | 25,216,334.02   |
| 5,020.00       | 8,511,744.30    | .....        | .....                | .....                             | 10,469,526.55   |
| 71,007.00      | 10,692.06       | .....        | .....                | .....                             | 227,235.46      |
| 4,664,229.92   | 65,338.44       | .....        | .....                | .....                             | 67,529,992.46   |
| 113,933.00     | .38             | .....        | .....                | .....                             | 113,933.38      |
| 52,195.00      | .67             | .....        | .....                | .....                             | 82,757.40       |
| 105,225.00     | .77             | .....        | .....                | .....                             | 131,674.15      |
| 22,840.00      | .06             | .....        | .....                | .....                             | 22,840.06       |
| 19,326.00      | .86             | .....        | .....                | .....                             | 20,528.36       |
| 12,072,113.92  | 64,011,685.81   | 101,868.60   | 14,899.19            | 413,557.96                        | 172,582,046.22  |

## LIABILITIES.

| Seignorage on silver. | Unpaid depositors. | Minor-coin profits. | Minor-coin metal fund. | Unpaid cent depositors. | Total.          |
|-----------------------|--------------------|---------------------|------------------------|-------------------------|-----------------|
| \$95,286.27           | \$2,357.45         | \$66,697.79         | \$50,000.00            | \$70.00                 | \$68,767,224.38 |
| 41,831.99             | 2,025.28           | .....               | .....                  | .....                   | 25,216,334.02   |
| 13,527.69             | 73.79              | .....               | .....                  | .....                   | 10,469,526.55   |
| .....                 | .....              | .....               | .....                  | .....                   | 227,235.46      |
| .....                 | 1,393.75           | .....               | .....                  | .....                   | 67,529,992.46   |
| .....                 | .....              | .....               | .....                  | .....                   | 113,933.38      |
| .....                 | .....              | .....               | .....                  | .....                   | 82,757.40       |
| .....                 | .....              | .....               | .....                  | .....                   | 131,674.15      |
| .....                 | .....              | .....               | .....                  | .....                   | 22,840.06       |
| .....                 | .....              | .....               | .....                  | .....                   | 20,528.36       |
| 150,645.95            | 5,850.27           | 66,697.79           | 50,000.00              | 70.00                   | 172,582,046.22  |

\* Incurred prior to the organization of the Bureau of the Mint.



XVIII.—STATEMENT SHOWING THE NUMBER OF STANDARD OUNCES AND COST OF THE SILVER BULLION DELIVERED ON PURCHASES AT THE COINAGE MINTS, AND THE NUMBER OF SILVER DOLLARS COINED, EACH MONTH FROM JULY 1, 1886, TO JULY 1, 1887.

| Date.                                                             | Standard ounces. | Cost.          | Coinage.    |
|-------------------------------------------------------------------|------------------|----------------|-------------|
| 1886.                                                             |                  |                |             |
| July .....                                                        | 2,760,061.42     | \$2,413,189.22 | \$2,200,000 |
| August .....                                                      | 2,422,712.15     | 2,021,264.03   | 2,700,000   |
| September .....                                                   | 2,780,854.25     | 2,367,733.84   | 2,810,100   |
| October .....                                                     | 2,511,310.00     | 2,205,622.49   | 3,000,000   |
| November .....                                                    | 2,656,566.06     | 2,414,575.29   | 2,700,000   |
| December .....                                                    | 2,838,230.22     | 2,569,982.53   | 2,550,261   |
| 1887.                                                             |                  |                |             |
| January .....                                                     | 2,926,004.88     | 2,684,552.54   | 2,920,000   |
| February .....                                                    | 2,115,563.27     | 1,951,923.68   | 2,950,000   |
| March .....                                                       | 2,351,293.50     | 2,125,722.11   | 3,020,380   |
| April .....                                                       | 2,194,097.05     | 1,899,783.71   | 3,000,000   |
| May .....                                                         | 1,618,630.22     | 1,386,739.63   | 2,900,000   |
| June .....                                                        | 2,258,019.25     | 1,947,531.39   | 2,516,090   |
| Total .....                                                       | 29,433,342.27    | 25,988,620.46  | 33,266,831  |
| Purchased and coined from March 1, 1878,<br>to July 1, 1886 ..... | 202,565,271.77   | 203,386,480.45 | 233,721,449 |
| Purchased and coined from March 1, 1878,<br>to July 1, 1887 ..... | 231,998,614.05   | 229,375,100.91 | 266,988,280 |
| Monthly average July 1, 1886, to July 1,<br>1887 .....            | 2,452,778.52     | 2,165,718.37   | 2,772,236   |
| Monthly average for 112 months .....                              | 2,071,416.20     | 2,047,991.97   | 2,383,824   |



XIX.—STATEMENT OF SILVER BULLION PURCHASES FROM JULY 1, 1886,  
TO JULY 1, 1887.

| Months.         | PHILADELPHIA.    |                   | NEW ORLEANS.     |                 |
|-----------------|------------------|-------------------|------------------|-----------------|
|                 | Standard ounces. | Cost.             | Standard ounces. | Cost.           |
| 1886.           |                  |                   |                  |                 |
| July .....      | 2, 283, 130. 06  | \$1, 996, 226. 83 | 395, 344. 78     | \$345, 362. 99  |
| August .....    | 1, 593, 628. 80  | 1, 330, 682. 76   | 822, 977. 65     | 685, 635. 66    |
| September ..... | 1, 676, 086. 66  | 1, 427, 375. 85   | 1, 028, 438. 97  | 874, 980. 69    |
| October .....   | 1, 486 247. 00   | 1, 306, 003. 18   | 946, 692. 66     | 830, 516. 67    |
| November .....  | 1, 444, 093. 35  | 1, 312, 931. 36   | 1, 126, 707. 93  | 1, 022, 940. 94 |
| December .....  | 1, 981, 502. 95  | 1, 794, 889. 13   | 695, 456. 47     | 629, 232. 42    |
| 1887.           |                  |                   |                  |                 |
| January .....   | 1, 794, 059. 83  | 1, 646, 111. 43   | 1, 022, 642. 74  | 937, 661. 11    |
| February .....  | 1, 143, 991. 34  | 1, 055, 892. 23   | 966, 811. 22     | 891, 661. 84    |
| March .....     | 1, 521, 788. 41  | 1, 377, 099. 58   | 823, 287. 56     | 742, 923. 72    |
| April .....     | 1, 304, 189. 74  | 1, 129, 956. 61   | 884, 548. 22     | 765, 161. 81    |
| May .....       | 1, 084, 822. 14  | 929, 606. 16      | 528, 079. 38     | 452, 147. 79    |
| June .....      | 1, 437, 543. 78  | 1, 239, 468. 59   | 815, 102. 34     | 703, 283. 40    |
| Total .....     | 18, 751, 084. 06 | 16, 546, 243. 71  | 10, 056, 089. 92 | 8, 881, 509. 04 |

| Months.         | SAN FRANCISCO.   |               | CARSON.          |              | TOTAL.           |                   |
|-----------------|------------------|---------------|------------------|--------------|------------------|-------------------|
|                 | Standard ounces. | Cost.         | Standard ounces. | Cost.        | Standard ounces. | Cost.             |
| 1886.           |                  |               |                  |              |                  |                   |
| July .....      | 81, 586. 58      | \$71, 599. 40 |                  |              | 2, 760, 061. 42  | \$2, 413, 189. 22 |
| August .....    | 6, 105. 70       | 4, 945. 61    |                  |              | 2, 422, 712. 15  | 2, 021, 264. 03   |
| September ..... | 76, 328. 62      | 65, 377. 30   |                  |              | 2, 780, 854. 25  | 2, 367, 733. 84   |
| October .....   | 78, 370. 34      | 69, 102. 64   |                  |              | 2, 511, 310. 00  | 2, 205, 622. 49   |
| November .....  | 83, 980. 48      | 77, 082. 31   | 1, 784. 30       | \$1, 620. 68 | 2, 656, 566. 06  | 2, 414, 575. 29   |
| December .....  | 137, 268. 00     | 124, 015. 66  | 24, 002. 81      | 21, 845. 32  | 2, 838, 230. 23  | 2, 569, 982. 53   |
| 1887.           |                  |               |                  |              |                  |                   |
| January .....   | 92, 807. 32      | 85, 787. 69   | 16, 494. 99      | 14, 992. 31  | 2, 926, 004. 88  | 2, 684, 552. 54   |
| February .....  | 3, 714. 38       | 3, 417. 23    | 1, 046. 32       | 952. 38      | 2, 115, 563. 26  | 1, 951, 923. 68   |
| March .....     | 6, 011. 57       | 5, 511. 47    | 205. 96          | 187. 34      | 2, 351, 293. 50  | 2, 125, 722. 11   |
| April .....     | 5, 096. 51       | 4, 433. 96    | 262. 58          | 231. 33      | 2, 194, 097. 05  | 1, 899, 783. 71   |
| May .....       | 5, 540. 61       | 4, 820. 33    | 188. 09          | 165. 35      | 1, 618, 630. 22  | 1, 386, 739. 63   |
| June .....      | 4, 714. 81       | 4, 146. 45    | 658. 32          | 632. 95      | 2, 258, 019. 25  | 1, 947, 531. 39   |
| Total .....     | 581, 524. 92     | 520, 240. 05  | 44, 643. 37      | 40, 627. 66  | 29, 433, 342. 27 | 25, 988, 620. 46  |



XX.—STATEMENT OF BULLION EMPLOYED IN THE COINAGE OF  
RECAPITULATION BY MONTHS

| Months.        | MANUFACTURED.    |                   |
|----------------|------------------|-------------------|
|                | Standard ounces. | Cost.             |
| 1886.          |                  |                   |
| July.....      | 1, 890, 625. 00  | \$1, 684, 342. 00 |
| August.....    | 2, 320, 312. 50  | 2, 015, 098. 95   |
| September..... | 2, 414, 929. 69  | 2, 079, 770. 66   |
| October.....   | 2, 578, 125. 00  | 2, 245, 704. 87   |
| November.....  | 2, 320, 312. 50  | 2, 055, 356. 87   |
| December.....  | 2, 191, 630. 55  | 1, 955, 137. 63   |
| 1887.          |                  |                   |
| January.....   | 2, 509, 375. 00  | 2, 259, 689. 66   |
| February.....  | 2, 535, 156. 25  | 2, 298, 211. 35   |
| March.....     | 2, 595, 639. 06  | 2, 351, 085. 70   |
| April.....     | 2, 578, 125. 00  | 2, 303, 423. 65   |
| May.....       | 2, 492, 187. 50  | 2, 201, 881. 00   |
| June.....      | 2, 162, 264. 84  | 1, 893, 570. 05   |
| Total.....     | 28, 588, 682. 89 | 25, 343, 272. 39  |

RECAPITULATION

| Mints.             | MANUFACTURED.    |                    |
|--------------------|------------------|--------------------|
|                    | Standard ounces. | Cost.              |
| Philadelphia.....  | 18, 296, 807. 89 | \$16, 204, 087. 63 |
| New Orleans.....   | 9, 633, 593. 75  | 8, 543, 808. 29    |
| San Francisco..... | 658, 281. 25     | 595, 376. 47       |
| Total.....         | 28, 588, 682. 89 | 25, 343, 272. 39   |



## SILVER DOLLARS AND THE WASTAGE AND LOSS ON SALE OF SWEEPS.

FROM JULY 1, 1886, TO JULY 1, 1887.

| WASTAGE AND SOLD IN SWEEPS. |            | TOTAL CONSUMPTION.  |                | Number of<br>standard silver<br>dollars coined. | Seignorage.  |
|-----------------------------|------------|---------------------|----------------|-------------------------------------------------|--------------|
| Standard<br>ounces.         | Cost.      | Standard<br>ounces. | Cost.          |                                                 |              |
| .....                       | .....      | 1,890,625.00        | \$1,684,342.00 | 2,200,000                                       | \$515,658.00 |
| 4,436.25                    | \$3,857.66 | 2,324,748.75        | 2,018,956.61   | 2,700,000                                       | 684,901.05   |
| 4,004.25                    | 4,004.25   | 2,418,933.94        | 2,083,774.91   | 2,810,100                                       | 730,329.34   |
| .....                       | .....      | 2,578,125.00        | 2,245,704.87   | 3,000,000                                       | 754,295.13   |
| 1,776.58                    | 1,541.30   | 2,322,089.08        | 2,056,898.17   | 2,700,000                                       | 644,643.13   |
| .....                       | .....      | 2,191,630.55        | 1,955,137.63   | 2,550,261                                       | 595,123.37   |
| .....                       | .....      | 2,509,375.00        | 2,259,689.66   | 2,920,000                                       | 660,310.34   |
| 6,350.31                    | 5,766.05   | 2,541,506.56        | 2,303,977.40   | 2,950,000                                       | 651,788.65   |
| 2,986.08                    | 2,688.82   | 2,598,625.14        | 2,353,774.52   | 3,020,380                                       | 669,294.30   |
| 2,059.13                    | 1,864.56   | 2,580,184.13        | 2,305,288.21   | 3,000,000                                       | 696,576.35   |
| 1,777.25                    | 1,587.95   | 2,493,964.75        | 2,203,468.95   | 2,900,000                                       | 698,119.00   |
| 27,496.52                   | 24,157.53  | 2,189,761.36        | 1,917,727.58   | 2,516,090                                       | 622,519.95   |
| 50,886.37                   | 45,468.12  | 28,639,569.26       | 25,388,740.51  | 33,266,831                                      | 7,923,558.61 |

## BY MINTS.

| WASTAGE AND SOLD IN SWEEPS. |             | TOTAL CONSUMPTION.  |                 | Number of<br>standard silver<br>dollars coined. | Seignorage.    |
|-----------------------------|-------------|---------------------|-----------------|-------------------------------------------------|----------------|
| Standard<br>ounces.         | Cost.       | Standard<br>ounces. | Cost.           |                                                 |                |
| 14,785.93                   | \$13,613.01 | 18,311,593.82       | \$16,217,700.64 | 21,290,831                                      | \$5,086,743.37 |
| 35,848.03                   | 31,625.68   | 9,669,441.78        | 8,575,433.97    | 11,210,000                                      | 2,666,191.71   |
| 252.41                      | 229.43      | 658,533.66          | 595,605.90      | 766,000                                         | 170,623.53     |
| 50,886.37                   | 45,468.12   | 28,639,569.26       | 25,388,740.51   | 33,266,831                                      | 7,923,558.61   |



XXI.—STATEMENT OF BULLION EMPLOYED IN THE COINAGE OF SILVER DOLLARS  
MINT AT PHILADELPHIA.

| Month.         | MANUFACTURED.    |                |
|----------------|------------------|----------------|
|                | Standard ounces. | Cost.          |
| 1886.          |                  |                |
| July.....      | 1,375,000.00     | \$1,221,248.46 |
| August.....    | 1,546,875.60     | 1,342,535.11   |
| September..... | 1,632,898.44     | 1,406,846.97   |
| October.....   | 1,546,875.00     | 1,342,015.72   |
| November.....  | 1,203,125.00     | 1,061,618.29   |
| December.....  | 1,203,349.30     | 1,073,390.11   |
| 1887.          |                  |                |
| January.....   | 1,735,937.50     | 1,563,125.17   |
| February.....  | 1,675,781.25     | 1,517,903.34   |
| March.....     | 1,736,264.06     | 1,572,198.29   |
| April.....     | 1,718,750.00     | 1,535,678.93   |
| May.....       | 1,632,812.50     | 1,440,918.01   |
| June.....      | 1,289,139.84     | 1,126,609.23   |
| Total.....     | 18,296,807.89    | 16,204,087.63  |

## MINT AT NEW ORLEANS.

|                |              |              |
|----------------|--------------|--------------|
| 1886.          |              |              |
| July.....      | 515,625.00   | \$463,093.54 |
| August.....    | 773,437.50   | 672,563.84   |
| September..... | 782,031.25   | 672,923.69   |
| October.....   | 773,437.50   | 670,901.91   |
| November.....  | 859,375.00   | 760,275.50   |
| December.....  | 859,375.00   | 765,119.74   |
| 1887.          |              |              |
| January.....   | 773,437.50   | 696,564.49   |
| February.....  | 859,375.00   | 780,308.01   |
| March.....     | 859,375.00   | 778,887.41   |
| April.....     | 859,375.00   | 767,744.72   |
| May.....       | 859,375.00   | 760,962.99   |
| June.....      | 859,375.00   | 754,462.45   |
| Total.....     | 9,633,593.75 | 8,543,808.29 |

## MINT AT SAN FRANCISCO.

|                        |            |              |
|------------------------|------------|--------------|
| 1886.                  |            |              |
| July to September..... | .....      | .....        |
| October.....           | 257,812.50 | \$232,787.24 |
| November.....          | 257,812.50 | 233,463.08   |
| December.....          | 128,906.25 | 116,627.78   |
| 1887.                  |            |              |
| January to May.....    | .....      | .....        |
| June.....              | 13,750.00  | 12,498.37    |
| Total.....             | 658,281.25 | 595,376.47   |



AND THE WASTAGE AND LOSS ON SALE OF SWEEPS FROM JULY 1, 1886, TO JULY 1, 1887.

## MINT AT PHILADELPHIA.

| WASTAGE AND SOLD IN SWEEPS. |            | TOTAL CONSUMPTION. |                | Dollars coined. | Seignorage.  |
|-----------------------------|------------|--------------------|----------------|-----------------|--------------|
| Standard ounces.            | Cost.      | Standard ounces.   | Cost.          |                 |              |
| .....                       | .....      | 1,375,000.00       | \$1,221,248.46 | 1,600,000       | \$378,751.54 |
| .....                       | .....      | 1,546,875.00       | 1,342,535.11   | 1,800,000       | 457,464.89   |
| 4,004.25                    | \$4,004.25 | 1,636,902.69       | 1,410,851.22   | 1,900,100       | 493,253.03   |
| .....                       | .....      | 1,546,875.00       | 1,342,015.72   | 1,800,000       | 457,984.28   |
| 1,776.58                    | 1,541.30   | 1,204,901.58       | 1,063,159.59   | 1,400,000       | 338,381.71   |
| .....                       | .....      | 1,203,349.30       | 1,073,390.11   | 1,400,261       | 326,870.89   |
| .....                       | .....      | 1,735,937.50       | 1,563,125.17   | 2,020,000       | 456,874.83   |
| .....                       | .....      | 1,675,781.25       | 1,517,903.34   | 1,950,000       | 432,096.66   |
| 2,986.08                    | 2,688.82   | 1,739,250.14       | 1,574,887.11   | 2,020,380       | 448,181.71   |
| 2,059.13                    | 1,864.56   | 1,720,809.13       | 1,537,543.49   | 2,000,000       | 464,321.07   |
| 1,777.25                    | 1,587.95   | 1,634,589.75       | 1,442,505.96   | 1,900,000       | 459,081.99   |
| 2,182.64                    | 1,926.13   | 1,291,322.48       | 1,128,535.36   | 1,500,090       | 373,480.77   |
| 14,785.93                   | 13,613.01  | 18,311,593.82      | 16,217,700.64  | 21,290,831      | 5,086,743.37 |

## MINT AT NEW ORLEANS.

|           |            |              |              |            |              |
|-----------|------------|--------------|--------------|------------|--------------|
| .....     | .....      | 515,625.00   | \$463,093.54 | 600,000    | \$136,906.46 |
| 4,436.25  | \$3,857.66 | 777,873.75   | 676,421.50   | 900,000    | 227,436.16   |
| .....     | .....      | 782,031.25   | 672,923.69   | 910,000    | 237,076.31   |
| .....     | .....      | 773,437.50   | 670,901.91   | 900,000    | 229,098.09   |
| .....     | .....      | 859,375.00   | 760,275.50   | 1,000,000  | 239,724.50   |
| .....     | .....      | 859,375.00   | 765,119.74   | 1,000,000  | 234,880.26   |
| .....     | .....      | 773,437.50   | 696,564.49   | 900,000    | 203,435.51   |
| 6,350.31  | 5,766.05   | 865,725.31   | 786,074.06   | 1,000,000  | 219,691.99   |
| .....     | .....      | 859,375.00   | 778,887.41   | 1,000,000  | 221,112.59   |
| .....     | .....      | 859,375.00   | 767,744.72   | 1,000,000  | 232,255.28   |
| .....     | .....      | 859,375.00   | 760,962.99   | 1,000,000  | 239,037.01   |
| 25,061.47 | 22,001.97  | 884,436.47   | 776,464.42   | 1,000,000  | 245,537.55   |
| 35,848.03 | 31,625.68  | 9,669,441.78 | 8,575,433.97 | 11,210,000 | 2,666,191.71 |

## MINT AT SAN FRANCISCO.

|        |          |            |              |         |             |
|--------|----------|------------|--------------|---------|-------------|
| .....  | .....    | 257,812.50 | \$232,787.24 | 300,000 | \$67,212.76 |
| .....  | .....    | 257,812.50 | 233,463.08   | 300,000 | 66,536.92   |
| .....  | .....    | 128,906.25 | 116,627.78   | 150,000 | 33,372.22   |
| .....  | .....    | .....      | .....        | .....   | .....       |
| 252.41 | \$229.43 | 14,002.41  | 12,727.80    | 16,000  | 3,501.63    |
| 252.41 | 229.43   | 658,533.66 | 595,605.90   | 766,000 | 170,623.53  |



XXII.—STATEMENT SHOWING BY MONTHS THE COST OF SILVER BULLION PURCHASED, DELIVERED, AND COINED INTO SILVER DOLLARS AND THE NOMINAL VALUE OF THE COINAGE, FOR THE FISCAL YEAR ENDED JUNE 30, 1887.

| Month.               | SILVER PURCHASED.         |                                                | COINAGE.               |                           |
|----------------------|---------------------------|------------------------------------------------|------------------------|---------------------------|
|                      | Cost of amount purchased. | Cost of amount delivered on month's purchases. | Cost of amount coined. | Nominal value of coinage. |
| 1886.                |                           |                                                |                        |                           |
| July .....           | \$1, 490, 686. 20         | \$1, 496, 990. 31                              | \$1, 684, 342. 00      | \$2, 200, 000             |
| August .....         | 2, 115, 107. 15           | 2, 117, 578. 41                                | 2, 015, 098. 95        | 2, 700, 000               |
| September .....      | 2, 048, 666. 90           | 2, 054, 888. 93                                | 2, 079, 770. 66        | 2, 810, 100               |
| October .....        | 2, 333, 457. 04           | 2, 339, 766. 55                                | 2, 245, 704. 87        | 3, 000, 000               |
| November .....       | 2, 447, 678. 45           | 2, 458, 857. 26                                | 2, 055, 356. 87        | 2, 700, 000               |
| December .....       | 2, 684, 651. 11           | 2, 682, 319. 60                                | 1, 955, 137. 63        | 2, 550, 261               |
| 1887.                |                           |                                                |                        |                           |
| January .....        | 2, 135, 034. 14           | 2, 151, 317. 54                                | 2, 259, 689. 66        | 2, 920, 000               |
| February .....       | 2, 061, 510. 45           | 2, 074, 113. 46                                | 2, 298, 211. 35        | 2, 950, 000               |
| March .....          | 1, 969, 555. 09           | 1, 982, 133. 65                                | 2, 351, 085. 70        | 3, 020, 380               |
| April .....          | 1, 852, 437. 00           | 1, 862, 942. 00                                | 2, 303, 423. 65        | 3, 000, 000               |
| May .....            | 1, 713, 851. 70           | 1, 717, 687. 80                                | 2, 201, 881. 00        | 2, 900, 000               |
| June .....           | 1, 710, 979. 94           | 1, 710, 746. 72                                | 1, 893, 570. 05        | 2, 516, 090               |
| Total fiscal year... | 24, 563, 615. 17          | 24, 649, 342. 23                               | 25, 343, 272. 39       | 33, 266, 831              |



## XXIII.—STATEMENT OF MONTHLY PURCHASE AND COINAGE OF \$2,000,000 WORTH OF BULLION FOR SILVER DOLLARS.

| Month.          | Average price per ounce fine for previous month. | Number of fine ounces required to procure \$2,000,000 worth of bullion. | Coining value in silver dollars. |
|-----------------|--------------------------------------------------|-------------------------------------------------------------------------|----------------------------------|
| 1886.           |                                                  |                                                                         |                                  |
| July .....      | \$1. 00046                                       | 1, 999, 080                                                             | \$2, 584, 669                    |
| August .....    | . 96395                                          | 2, 074, 796                                                             | 2, 682, 565                      |
| September ..... | . 92333                                          | 2, 166, 073                                                             | 2, 800, 579                      |
| October .....   | . 95691                                          | 2, 090, 061                                                             | 2, 702, 302                      |
| November .....  | . 98333                                          | 2, 033, 905                                                             | 2, 629, 695                      |
| December .....  | 1. 01424                                         | 1, 971, 919                                                             | 2, 549, 552                      |
| 1887.           |                                                  |                                                                         |                                  |
| January .....   | 1. 00384                                         | 1, 992, 349                                                             | 2, 575, 966                      |
| February .....  | 1. 02560                                         | 1, 950, 078                                                             | 2, 521, 313                      |
| March .....     | 1. 02669                                         | 1, 948, 007                                                             | 2, 518, 635                      |
| April .....     | . 99706                                          | 2, 058, 973                                                             | 2, 662, 106                      |
| May .....       | . 96490                                          | 2, 072, 754                                                             | 2, 679, 924                      |
| June .....      | . 95658                                          | 2, 090, 781                                                             | 2, 703, 232                      |
| Total .....     |                                                  | 24, 448, 776                                                            | 31, 610, 538                     |
| Month.          | Number of silver dollars coined.                 | Bullion consumed, standard ounces.                                      | Cost of bullion consumed.        |
| 1886.           |                                                  |                                                                         |                                  |
| July .....      | 2, 200, 000                                      | 1, 890, 625. 00                                                         | \$1, 684, 342. 00                |
| August .....    | 2, 700, 000                                      | 2, 320, 312. 50                                                         | 2, 015, 098. 95                  |
| September ..... | 2, 810, 100                                      | 2, 414, 929. 69                                                         | 2, 079, 770. 66                  |
| October .....   | 3, 000, 000                                      | 2, 578, 125. 00                                                         | 2, 245, 704. 87                  |
| November .....  | 2, 700, 000                                      | 2, 320, 312. 50                                                         | 2, 055, 356. 87                  |
| December .....  | 2, 550, 261                                      | 2, 191, 630. 55                                                         | 1, 955, 137. 63                  |
| 1887.           |                                                  |                                                                         |                                  |
| January .....   | 2, 920, 000                                      | 2, 509, 375. 00                                                         | 2, 259, 689. 66                  |
| February .....  | 2, 950, 000                                      | 2, 535, 156. 25                                                         | 2, 298, 211. 35                  |
| March .....     | 3, 020, 380                                      | 2, 595, 639. 06                                                         | 2, 351, 085. 70                  |
| April .....     | 3, 000, 000                                      | 2, 578, 125. 00                                                         | 2, 303, 423. 65                  |
| May .....       | 2, 900, 000                                      | 2, 492, 187. 50                                                         | 2, 201, 881. 00                  |
| June .....      | 2, 516, 090                                      | 2, 162, 264. 84                                                         | 1, 893, 570. 05                  |
| Total .....     | 33, 266, 831                                     | 28, 588, 682. 89                                                        | 25, 343, 272. 39                 |



XXIV.—AVERAGE MONTHLY PRICE OF SILVER BULLION, 925 THOUSANDTHS FINE, IN LONDON DURING THE CALENDAR YEAR 1886, COMPILED FROM DAILY TELEGRAPHIC CABLE DISPATCHES TO THE BUREAU OF THE MINT, AND EQUIVALENT PER OUNCE 1,000 FINE IN UNITED STATES MONEY.

| Month.                    | Highest.         | Lowest.           | Average.      | Equivalent in United States money. |
|---------------------------|------------------|-------------------|---------------|------------------------------------|
| 1886.                     | <i>Pence.</i>    | <i>Pence.</i>     | <i>Pence.</i> | <i>Per ounce fine.</i>             |
| January .....             | 47               | 46 $\frac{7}{16}$ | 46.733        | \$1.02444                          |
| February .....            | 46 $\frac{7}{8}$ | 46 $\frac{1}{2}$  | 46.685        | 1.02339                            |
| March .....               | 46 $\frac{7}{8}$ | 46 $\frac{1}{2}$  | 46.766        | 1.02517                            |
| April .....               | 46 $\frac{1}{2}$ | 46                | 46.386        | 1.01683                            |
| May .....                 | 46               | 44 $\frac{1}{2}$  | 45.425        | 0.99577                            |
| June .....                | 45 $\frac{1}{2}$ | 44 $\frac{1}{2}$  | 44.835        | 0.98283                            |
| July .....                | 44 $\frac{1}{2}$ | 42                | 43.873        | 0.96175                            |
| August .....              | 42 $\frac{1}{2}$ | 42                | 42.310        | 0.92748                            |
| September .....           | 45               | 42 $\frac{1}{2}$  | 43.817        | 0.96052                            |
| October .....             | 45 $\frac{1}{2}$ | 44 $\frac{1}{2}$  | 45.084        | 0.98829                            |
| November .....            | 46 $\frac{1}{2}$ | 45 $\frac{1}{2}$  | 46.486        | 1.01903                            |
| December .....            | 46 $\frac{1}{2}$ | 45 $\frac{1}{2}$  | 46.093        | 1.01041                            |
| Average for the year..... | 45.833           | 44.776            | 45.3744       | 0.994659                           |



XXV.—STATEMENT SHOWING THE HIGHEST, LOWEST, AND AVERAGE VALUE OF THE UNITED STATES SILVER DOLLAR, MEASURED BY THE GOLD STANDARD, AND THE QUANTITY OF FINE SILVER PURCHASABLE WITH A UNITED STATES DOLLAR AT THE AVERAGE LONDON PRICE OF SILVER EACH YEAR SINCE 1873.

| Calendar years. | Gold value of a silver dollar. |          |          | Grains of pure silver at average price purchasable with a United States dollar.* |
|-----------------|--------------------------------|----------|----------|----------------------------------------------------------------------------------|
|                 | Lowest.                        | Highest. | Average. |                                                                                  |
| 1873.....       | \$0.981                        | \$1.016  | \$1.004  | 369.77                                                                           |
| 1874.....       | .970                           | 1.008    | .988     | 375.76                                                                           |
| 1875.....       | .941                           | .977     | .964     | 385.11                                                                           |
| 1876.....       | .792                           | .991     | .894     | 415.27                                                                           |
| 1877.....       | .902                           | .987     | .929     | 399.62                                                                           |
| 1878.....       | .839                           | .936     | .891     | 416.66                                                                           |
| 1879.....       | .828                           | .911     | .868     | 427.70                                                                           |
| 1880.....       | .875                           | .896     | .885     | 419.49                                                                           |
| 1881.....       | .862                           | .896     | .880     | 421.87                                                                           |
| 1882.....       | .847                           | .887     | .878     | 422.83                                                                           |
| 1883.....       | .847                           | .868     | .858     | 432.69                                                                           |
| 1884.....       | .839                           | .871     | .861     | 431.18                                                                           |
| 1885.....       | .794                           | .847     | .823     | 451.09                                                                           |
| 1886.....       | .712                           | .797     | .755     | 492.06                                                                           |

\* 371.25 grains of pure silver in a silver dollar.



XXVI.—HIGHEST, LOWEST, AND AVERAGE PRICE OF BAR SILVER IN LONDON, PER OUNCE BRITISH STANDARD (.925), SINCE 1833, AND THE EQUIVALENT IN UNITED STATES GOLD COIN OF AN OUNCE 1,000 FINE, TAKEN AT THE AVERAGE PRICE.

| Calendar year. | Lowest quotation. | Highest quotation. | Average quotation. | Value of a fine ounce at average quotation. | Calendar year. | Lowest quotation. | Highest quotation. | Average quotation. | Value of a fine ounce at average quotation. |
|----------------|-------------------|--------------------|--------------------|---------------------------------------------|----------------|-------------------|--------------------|--------------------|---------------------------------------------|
|                | <i>d.</i>         | <i>d.</i>          | <i>d.</i>          | <i>Dollars.</i>                             |                | <i>d.</i>         | <i>d.</i>          | <i>d.</i>          | <i>Dollars.</i>                             |
| 1833.....      | 58 $\frac{1}{2}$  | 59 $\frac{7}{8}$   | 59 $\frac{3}{16}$  | 1. 29, 7                                    | 1860.....      | 61 $\frac{1}{2}$  | 62 $\frac{3}{8}$   | 61 $\frac{11}{16}$ | 1. 35, 2                                    |
| 1834.....      | 59 $\frac{1}{4}$  | 60 $\frac{1}{8}$   | 59 $\frac{1}{8}$   | 1. 31, 3                                    | 1861.....      | 60 $\frac{1}{8}$  | 61 $\frac{1}{8}$   | 60 $\frac{1}{8}$   | 1. 33, 3                                    |
| 1835.....      | 59 $\frac{1}{4}$  | 60                 | 59 $\frac{1}{16}$  | 1. 30, 8                                    | 1862.....      | 61                | 62 $\frac{1}{8}$   | 61 $\frac{7}{16}$  | 1. 34, 6                                    |
| 1836.....      | 59 $\frac{5}{8}$  | 60 $\frac{3}{8}$   | 60                 | 1. 31, 5                                    | 1863.....      | 61                | 61 $\frac{1}{4}$   | 61 $\frac{1}{8}$   | 1. 34, 5                                    |
| 1837.....      | 59                | 60 $\frac{3}{8}$   | 59 $\frac{9}{16}$  | 1. 30, 5                                    | 1864.....      | 60 $\frac{3}{8}$  | 62 $\frac{1}{2}$   | 61 $\frac{3}{8}$   | 1. 34, 5                                    |
| 1838.....      | 59 $\frac{1}{2}$  | 60 $\frac{1}{8}$   | 59 $\frac{1}{2}$   | 1. 30, 4                                    | 1865.....      | 60 $\frac{1}{2}$  | 61 $\frac{5}{8}$   | 61 $\frac{1}{16}$  | 1. 33, 8                                    |
| 1839.....      | 60                | 60 $\frac{5}{8}$   | 60 $\frac{3}{8}$   | 1. 32, 3                                    | 1866.....      | 60 $\frac{3}{8}$  | 62 $\frac{1}{4}$   | 61 $\frac{1}{2}$   | 1. 33, 9                                    |
| 1840.....      | 60 $\frac{1}{8}$  | 60 $\frac{1}{4}$   | 60 $\frac{3}{8}$   | 1. 32, 3                                    | 1867.....      | 60 $\frac{3}{8}$  | 61 $\frac{1}{4}$   | 60 $\frac{9}{16}$  | 1. 32, 8                                    |
| 1841.....      | 59 $\frac{3}{4}$  | 60 $\frac{3}{8}$   | 60 $\frac{1}{16}$  | 1. 31, 6                                    | 1868.....      | 60 $\frac{1}{8}$  | 61 $\frac{1}{8}$   | 60 $\frac{1}{2}$   | 1. 32, 6                                    |
| 1842.....      | 59 $\frac{1}{4}$  | 60                 | 59 $\frac{7}{16}$  | 1. 30, 3                                    | 1869.....      | 60                | 61                 | 60 $\frac{7}{16}$  | 1. 32, 5                                    |
| 1843.....      | 59                | 59 $\frac{5}{8}$   | 59 $\frac{3}{16}$  | 1. 29, 7                                    | 1870.....      | 60 $\frac{1}{4}$  | 60 $\frac{1}{2}$   | 60 $\frac{9}{16}$  | 1. 32, 8                                    |
| 1844.....      | 59 $\frac{1}{4}$  | 59 $\frac{1}{2}$   | 59 $\frac{1}{2}$   | 1. 30, 4                                    | 1871.....      | 60 $\frac{3}{16}$ | 61                 | 60 $\frac{1}{2}$   | 1. 32, 6                                    |
| 1845.....      | 58 $\frac{7}{8}$  | 59 $\frac{7}{8}$   | 59 $\frac{1}{4}$   | 1. 29, 8                                    | 1872.....      | 59 $\frac{1}{4}$  | 61 $\frac{1}{8}$   | 60 $\frac{5}{16}$  | 1. 32, 2                                    |
| 1846.....      | 59                | 60 $\frac{1}{8}$   | 59 $\frac{5}{16}$  | 1. 30                                       | 1873.....      | 57 $\frac{7}{8}$  | 59 $\frac{1}{16}$  | 59 $\frac{1}{4}$   | 1. 29, 8                                    |
| 1847.....      | 58 $\frac{7}{8}$  | 60 $\frac{3}{8}$   | 59 $\frac{1}{16}$  | 1. 30, 8                                    | 1874.....      | 57 $\frac{1}{4}$  | 59 $\frac{1}{2}$   | 58 $\frac{5}{16}$  | 1. 27, 8                                    |
| 1848.....      | 58 $\frac{1}{2}$  | 60                 | 59 $\frac{1}{2}$   | 1. 30, 4                                    | 1875.....      | 55 $\frac{1}{2}$  | 57 $\frac{5}{8}$   | 56 $\frac{7}{8}$   | 1. 24, 6                                    |
| 1849.....      | 59 $\frac{1}{2}$  | 60                 | 59 $\frac{1}{4}$   | 1. 30, 9                                    | 1876.....      | 46 $\frac{3}{4}$  | 58 $\frac{1}{2}$   | 52 $\frac{1}{4}$   | 1. 15, 6                                    |
| 1850.....      | 59 $\frac{1}{2}$  | 61 $\frac{1}{2}$   | 61 $\frac{1}{16}$  | 1. 31, 6                                    | 1877.....      | 53 $\frac{1}{4}$  | 58 $\frac{1}{2}$   | 54 $\frac{1}{16}$  | 1. 20, 1                                    |
| 1851.....      | 60                | 61 $\frac{5}{8}$   | 61                 | 1. 33, 7                                    | 1878.....      | 49 $\frac{1}{2}$  | 55 $\frac{1}{4}$   | 52 $\frac{9}{16}$  | 1. 15, 2                                    |
| 1852.....      | 59 $\frac{7}{8}$  | 61 $\frac{7}{8}$   | 60 $\frac{1}{2}$   | 1. 32, 6                                    | 1879.....      | 48 $\frac{7}{8}$  | 53 $\frac{3}{4}$   | 51 $\frac{1}{4}$   | 1. 12, 3                                    |
| 1853.....      | 60 $\frac{5}{8}$  | 61 $\frac{7}{8}$   | 61 $\frac{1}{2}$   | 1. 34, 8                                    | 1880.....      | 51 $\frac{5}{8}$  | 52 $\frac{7}{8}$   | 52 $\frac{1}{4}$   | 1. 14, 5                                    |
| 1854.....      | 60 $\frac{7}{8}$  | 61 $\frac{7}{8}$   | 61 $\frac{1}{2}$   | 1. 34, 8                                    | 1881.....      | 50 $\frac{7}{8}$  | 52 $\frac{7}{8}$   | 51 $\frac{5}{16}$  | 1. 13, 8                                    |
| 1855.....      | 60                | 61 $\frac{5}{8}$   | 61 $\frac{5}{16}$  | 1. 34, 4                                    | 1882.....      | 50                | 52 $\frac{3}{8}$   | 51 $\frac{1}{16}$  | 1. 13, 6                                    |
| 1856.....      | 60 $\frac{1}{2}$  | 62 $\frac{1}{4}$   | 61 $\frac{5}{16}$  | 1. 34, 4                                    | 1883.....      | 50—               | 51 $\frac{3}{16}$  | 50 $\frac{5}{8}$   | 1. 11                                       |
| 1857.....      | 61                | 62 $\frac{3}{8}$   | 61 $\frac{3}{4}$   | 1. 35, 3                                    | 1884.....      | 49 $\frac{1}{2}$  | 51 $\frac{3}{8}$   | 50 $\frac{1}{4}$   | 1. 11, 3                                    |
| 1858.....      | 60 $\frac{3}{4}$  | 61 $\frac{7}{8}$   | 61 $\frac{5}{16}$  | 1. 34, 4                                    | 1885.....      | 46 $\frac{7}{8}$  | 50                 | 48 $\frac{9}{16}$  | 1. 06, 48                                   |
| 1859.....      | 61 $\frac{1}{4}$  | 62 $\frac{3}{4}$   | 62 $\frac{1}{16}$  | 1. 36                                       | 1886.....      | 42                | 47                 | 45 $\frac{3}{8}$   | 0. 9946                                     |



## XXVII.

TREASURY DEPARTMENT, BUREAU OF THE MINT,  
*Washington, D. C., September 16, 1887.*

SIR: Tables are herewith presented, taken from the report of the Annual Assay Commission, and from assays made monthly in the laboratory under my charge, showing the number of coins and the fineness of each assayed of the coinage of the calendar year 1886.

Tables are also presented, showing the percentage of coins of the various degrees of fineness to the whole number assayed. The coins tested both by the Annual Assay Commission and by myself have been far within the legal limit of deviation for fineness.

Very respectfully,

W. P. LAWVER,  
*Assayer, Mint Bureau.*

Dr. JAMES P. KIMBALL,  
*Director of the Mint.*



XXVII *a, b.*—COINS OF THE SEVERAL DEGREES OF FINENESS IN PER

## A.—GOLD.

| Fineness.        | Philadelphia. |          |
|------------------|---------------|----------|
|                  | Annual.       | Monthly. |
| 900.5            |               |          |
| 900.4            |               |          |
| 900.3            | 7.69          |          |
| 900.2            | 30.76         | 14.28    |
| 900.1            | 30.76         | 9.52     |
| 900 (standard)   | 30.76         | 42.85    |
| 899.9            |               | 33.33    |
| 899.8            |               |          |
| 899.7            |               |          |
| 899.6            |               |          |
| 899.5            |               |          |
| 899.4            |               |          |
| 899.3            |               |          |
| 899.2            |               |          |
| Average fineness | 900.115       | 900.005  |
| Mass melts       | 900           |          |

## B.—SILVER.

| Fineness.        | STANDARD SILVER DOLLARS. |          |                |          |              |          |
|------------------|--------------------------|----------|----------------|----------|--------------|----------|
|                  | Philadelphia.            |          | San Francisco. |          | New Orleans. |          |
|                  | Annual.                  | Monthly. | Annual.        | Monthly. | Annual.      | Monthly. |
| 902.2            |                          |          |                |          | 4.16         | .68      |
| 901.6            |                          |          |                |          | 8.33         | .68      |
| 901.5            |                          |          |                |          |              |          |
| 901.4            |                          |          |                |          |              |          |
| 901.3            | 4.16                     |          |                |          |              | .68      |
| 901.2            |                          |          |                |          |              |          |
| 901.1            |                          | 1.44     |                |          |              | 1.36     |
| 901.0            |                          |          |                |          |              | .68      |
| 900.9            | 8.33                     |          |                |          |              | 1.36     |
| 900.8            |                          | .72      |                | 5.26     |              |          |
| 900.7            | 4.16                     | .72      |                |          | 4.16         |          |
| 900.6            |                          | 2.17     |                |          |              |          |
| 900.5            |                          | 6.52     |                | 5.26     |              | 6.12     |
| 900.4            |                          | 11.59    |                | 15.78    |              | 6.12     |
| 900.3            |                          | 5.72     |                | 21.05    |              | 4.76     |
| 900.2            | 4.16                     | 7.24     |                | 5.26     | 4.16         | 8.16     |
| 900.1            |                          | 9.41     |                | 5.26     |              | 6.80     |
| 900 (standard)   | 8.33                     | 12.31    |                | 5.26     | 12.50        | 10.20    |
| 899.9            |                          | 6.52     |                |          |              | 8.84     |
| 899.8            | 8.33                     | 10.14    |                |          | 37.50        | 14.28    |
| 899.7            |                          | 7.24     |                | 15.78    |              | 6.80     |
| 899.6            | 29.16                    | 7.24     | 40.00          |          | 16.66        | 8.16     |
| 899.5            |                          | 3.62     |                | 5.26     |              | 3.40     |
| 899.4            |                          | 1.44     |                |          |              | .68      |
| 899.3            | 16.66                    | 1.44     | 20.00          |          | 8.33         | 4.76     |
| 899.2            |                          | 1.44     |                | 5.26     |              | 1.36     |
| 899.1            | 12.50                    | 2.17     |                |          |              | 1.36     |
| 899.0            |                          |          |                | 5.26     |              | .68      |
| 898.9            | 4.16                     |          |                |          |              | 1.36     |
| 898.8            |                          | .72      |                |          |              |          |
| 898.6            |                          |          |                | 5.26     |              | .68      |
| 898.4            |                          |          |                |          | 4.16         |          |
| 898.2            |                          |          | 20.00          |          |              |          |
| 898.0            |                          |          | 20.00          |          |              |          |
| Average fineness | 899.758                  | 900.006  | 898.940        | 899.968  | 899.996      | 899.960  |
| Mass melts       | 899.8                    |          | 900            |          | 900          |          |



## CENTAGES OF THE WHOLE NUMBER OF COINS ASSAYED.

## A.—GOLD.

| San Francisco. |          | New Orleans. |          | Total.  |          | Total. |
|----------------|----------|--------------|----------|---------|----------|--------|
| Annual.        | Monthly. | Annual.      | Monthly. | Annual. | Monthly. |        |
| 4.16           |          |              |          | 4.16    |          | 4.16   |
| 12.50          |          |              |          | 20.19   |          | 20.19  |
| 4.16           | 2.58     |              |          | 34.92   | 16.86    | 51.78  |
| 16.66          | 6.45     |              |          | 47.42   | 15.97    | 63.39  |
| 12.50          | 13.54    |              |          | 43.26   | 56.39    | 99.65  |
| 33.33          | 23.22    |              |          | 33.33   | 56.55    | 89.88  |
| 12.50          | 20.00    |              |          | 12.50   | 20.00    | 32.50  |
|                | 12.25    |              |          |         | 12.25    | 12.25  |
| 4.16           | 10.32    |              |          | 4.16    | 10.32    | 14.48  |
|                | 6.45     |              |          |         | 6.45     | 6.45   |
|                | 2.58     |              |          |         | 2.58     | 2.58   |
|                | 1.29     |              |          |         | 1.29     | 1.29   |
|                | 1.29     |              |          |         | 1.29     | 1.29   |
| 900.008        | 890.803  |              |          |         |          |        |
| 899.9          |          |              |          |         |          |        |

## B.—SILVER.

| DIMES.        |          |                |          | TOTAL.                   |          |         |          | Total.                   |        |
|---------------|----------|----------------|----------|--------------------------|----------|---------|----------|--------------------------|--------|
| Philadelphia. |          | San Francisco. |          | Standard silver dollars. |          | Dimes.  |          |                          |        |
| Annual.       | Monthly. | Annual.        | Monthly. | Annual.                  | Monthly. | Annual. | Monthly. | Standard silver dollars. | Dimes. |
|               |          |                |          | 4.16                     | .68      |         |          | 4.84                     |        |
|               |          |                |          | 8.33                     | .68      |         |          | 9.01                     |        |
|               |          |                |          |                          |          |         |          |                          |        |
|               |          |                |          | 4.16                     | .68      |         |          | 4.84                     |        |
|               |          |                |          |                          | 2.80     |         |          | 2.80                     |        |
|               |          |                |          |                          | .68      |         |          | .68                      |        |
|               |          |                |          | 8.33                     | 1.36     |         |          | 9.69                     |        |
|               |          |                |          |                          | 5.98     |         |          | 5.98                     |        |
|               |          |                |          | 8.32                     | .72      |         |          | 9.04                     |        |
|               |          |                |          |                          | 2.17     |         |          | 2.17                     |        |
|               |          |                |          |                          | 17.90    |         |          | 17.90                    |        |
|               |          |                |          |                          | 33.49    |         |          | 33.49                    |        |
|               | 3.57     |                |          |                          | 31.53    |         | 3.57     | 31.53                    | 3.57   |
|               | 10.72    |                |          | 8.32                     | 20.66    |         | 10.72    | 28.98                    | 10.72  |
|               |          |                |          |                          | 21.47    |         |          | 21.47                    |        |
|               |          |                | 14.44    | 20.83                    | 27.77    |         | 14.44    | 48.60                    | 14.44  |
|               | 7.14     |                |          |                          | 15.36    |         | 7.14     | 15.36                    | 7.14   |
|               | 14.28    |                | 14.44    | 45.83                    | 24.42    |         | 28.72    | 70.25                    | 28.72  |
|               | 3.57     |                | 14.44    |                          | 29.82    |         | 18.01    | 29.82                    | 18.01  |
|               | 3.57     |                | 14.44    | 85.82                    | 15.40    |         | 18.01    | 101.22                   | 18.01  |
|               | 17.85    |                | 14.44    |                          | 12.28    |         | 32.29    | 12.28                    | 32.29  |
|               | 7.14     |                |          |                          | 2.12     |         | 7.14     | 2.12                     | 7.14   |
|               | 7.14     |                |          | 44.99                    | 6.20     |         | 7.14     | 51.19                    | 7.14   |
|               | 10.71    |                |          |                          | 8.06     |         | 10.71    | 8.06                     | 10.71  |
|               | 7.14     |                |          | 12.50                    | 3.53     |         | 7.14     | 16.03                    | 7.14   |
|               | 7.14     |                |          |                          | 5.94     |         | 7.14     | 5.94                     | 7.14   |
|               |          |                |          | 4.16                     | 1.36     |         |          | 5.52                     |        |
|               |          |                |          |                          | .72      |         |          | .72                      |        |
|               |          |                |          |                          | 5.94     |         |          | 5.94                     |        |
|               |          |                | 14.44    | 4.16                     |          |         | 14.44    | 4.16                     | 14.44  |
|               |          |                |          | 20.00                    |          |         |          | 20.00                    |        |
|               |          |                |          | 20.00                    |          |         |          | 20.00                    |        |
|               |          |                |          |                          |          |         |          |                          |        |
|               | 899.654  |                | 899.500  |                          |          |         |          |                          |        |
|               |          |                |          |                          |          |         |          |                          |        |
|               |          |                |          |                          |          |         |          |                          |        |



XXVII c, d.--TABLE SHOWING THE NUMBER OF COINS AND FINENESS OF EACH FROM THE COINAGE OF THE CALENDAR YEAR 1886, ASSAYED AT THE ANNUAL ASSAY, AND MONTHLY AT THE BUREAU OF THE MINT.

## C.—GOLD.

| Fineness.             | PHILADELPHIA.  |                | SAN FRANCISCO. |                | NEW ORLEANS.   |                |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                       | Annual.        | Monthly.       | Annual.        | Monthly.       | Annual.        | Monthly.       |
|                       | <i>Pieces.</i> | <i>Pieces.</i> | <i>Pieces.</i> | <i>Pieces.</i> | <i>Pieces.</i> | <i>Pieces.</i> |
| 900.5.....            |                |                | 1              |                |                |                |
| 900.4.....            |                |                |                |                |                |                |
| 900.3.....            | 1              |                | 3              |                |                |                |
| 900.2.....            | 4              | 3              | 1              | 4              |                |                |
| 900.1.....            | 4              | 2              | 4              | 10             |                |                |
| 900 (standard) .....  | 4              | 9              | 3              | 21             |                |                |
| 899.9.....            |                | 7              | 8              | 36             |                |                |
| 899.8.....            |                |                | 3              | 31             |                |                |
| 899.7.....            |                |                |                | 19             |                |                |
| 899.6.....            |                |                | 1              | 16             |                |                |
| 899.5.....            |                |                |                | 10             |                |                |
| 899.4.....            |                |                |                | 4              |                |                |
| 899.3.....            |                |                |                | 2              |                |                |
| 899.2.....            |                |                |                | 2              |                |                |
| Total pieces.....     | 13             | 21             | 24             | 155            |                |                |
| Average fineness..... | 900.115        | 900.005        | 900.008        | 899.803        |                |                |
| Mass melts .....      | 900.           |                | 899.9          |                |                |                |



XXVII c, d.—TABLE SHOWING THE NUMBER OF COINS AND THE FINE-  
NESS OF EACH FROM THE COINAGE OF THE CALENDAR YEAR 1886, AS-  
SAYED AT THE ANNUAL ASSAY, AND MONTHLY AT THE BUREAU OF THE  
MINT—Continued.

## D.—SILVER.

| Fineness.                   | STANDARD SILVER DOLLARS. |                |                |                |                |                | DIMS.              |                |                     |                |
|-----------------------------|--------------------------|----------------|----------------|----------------|----------------|----------------|--------------------|----------------|---------------------|----------------|
|                             | Philadelphia.            |                | San Francisco. |                | New Orleans.   |                | Philadel-<br>phia. |                | San Fran-<br>cisco. |                |
|                             | Annual.                  | Monthly.       | Annual.        | Monthly.       | Annual.        | Monthly.       | Annual.            | Monthly.       | Annual.             | Monthly.       |
|                             | <i>Pieces.</i>           | <i>Pieces.</i> | <i>Pieces.</i> | <i>Pieces.</i> | <i>Pieces.</i> | <i>Pieces.</i> | <i>Pcs.</i>        | <i>Pieces.</i> | <i>Pcs.</i>         | <i>Pieces.</i> |
| 902.2.....                  |                          |                |                |                | 1              | 1              |                    |                |                     |                |
| 901.6.....                  |                          |                |                |                | 2              | 1              |                    |                |                     |                |
| 901.5.....                  |                          |                |                |                |                |                |                    |                |                     |                |
| 901.4.....                  |                          |                |                |                |                |                |                    |                |                     |                |
| 901.3.....                  | 1                        |                |                |                |                | 1              |                    |                |                     |                |
| 901.2.....                  |                          |                |                |                |                |                |                    |                |                     |                |
| 901.1.....                  |                          | 2              |                |                |                |                |                    |                |                     |                |
| 901.0.....                  |                          |                |                |                |                | 2              |                    |                |                     |                |
| 900.9.....                  | 2                        |                |                |                |                | 1              |                    |                |                     |                |
| 900.8.....                  |                          | 1              |                | 1              |                | 2              |                    |                |                     |                |
| 900.7.....                  | 1                        | 1              |                |                | 1              |                |                    |                |                     |                |
| 900.6.....                  |                          | 3              |                |                |                |                |                    |                |                     |                |
| 900.5.....                  |                          | 9              |                | 1              |                | 9              |                    |                |                     |                |
| 900.4.....                  |                          | 16             |                | 3              |                | 9              |                    |                |                     |                |
| 900.3.....                  |                          | 8              |                | 4              |                | 7              |                    | 10             |                     |                |
| 900.2.....                  | 1                        | 10             |                | 1              | 1              | 12             |                    | 30             |                     |                |
| 900.1.....                  |                          | 13             |                | 1              |                | 10             |                    |                |                     |                |
| 900 (standard).....         | 2                        | 17             |                | 1              | 3              | 15             |                    | 20             |                     | 10             |
| 899.9.....                  |                          | 9              |                |                |                | 13             |                    | 40             |                     |                |
| 899.8.....                  | 2                        | 14             |                |                | 9              | 21             |                    | 10             |                     | 10             |
| 899.7.....                  |                          | 10             |                | 3              |                | 10             |                    | 10             |                     | 10             |
| 899.6.....                  | 7                        | 10             | 2              |                | 4              | 12             |                    | 50             |                     | 10             |
| 899.5.....                  |                          | 5              |                | 1              |                | 5              |                    | 20             |                     | 10             |
| 899.4.....                  |                          | 2              |                |                |                | 1              |                    | 20             |                     |                |
| 899.3.....                  | 4                        | 2              | 1              |                | 2              | 7              |                    | 30             |                     |                |
| 899.2.....                  |                          | 2              |                | 1              |                | 2              |                    | 20             |                     |                |
| 899.1.....                  | 3                        | 3              |                |                |                | 2              |                    | 20             |                     |                |
| 899.0.....                  |                          |                |                | 1              |                | 1              |                    |                |                     |                |
| 898.9.....                  | 1                        |                |                |                |                | 2              |                    |                |                     |                |
| 898.8.....                  |                          | 1              |                |                |                |                |                    |                |                     |                |
| 898.6.....                  |                          |                |                | 1              |                | 1              |                    |                |                     |                |
| 893.4.....                  |                          |                |                |                | 1              |                |                    |                |                     | 10             |
| 898.2.....                  |                          |                | 1              |                |                |                |                    |                |                     |                |
| 898.....                    |                          |                | 1              |                |                |                |                    |                |                     |                |
| Total pieces ..             | 24                       | 138            | 5              | 19             | 24             | 147            |                    | 280            |                     | 60             |
| Average fine-<br>ness ..... | 899.758                  | 900.006        | 898.940        | 899.968        | 899.996        | 899.960        |                    | 899.654        |                     | 899.500        |
| Mass melts ...              | 899.8                    |                | 900            |                | 900            |                |                    |                |                     |                |



## XXVIII.—COMPARISON OF THE BUSINESS OF THE MINTS AND

| Mints and assay offices. | DEPOSITS.       |                 | COINAGE.       |                |
|--------------------------|-----------------|-----------------|----------------|----------------|
|                          |                 |                 | Gold.          |                |
|                          | 1886.           | 1887.           | 1886.          |                |
|                          |                 |                 | <i>Pieces.</i> | <i>Value.</i>  |
| Philadelphia .....       | \$23,800,679.85 | \$28,933,319.36 | 1,059,314      | \$6,997,380.00 |
| San Francisco .....      | 29,011,690.38   | 25,045,494.20   | 3,991,500      | 27,080,000.00  |
| Carson .....             | 13,930.78       | 181,346.40      | .....          | .....          |
| New Orleans .....        | 9,318,643.37    | 11,807,853.61   | .....          | .....          |
| Denver .....             | 1,171,902.72    | 1,593,291.66    | .....          | .....          |
| New York .....           | 22,559,482.11   | 61,839,162.05   | .....          | .....          |
| Boisé .....              | 122,461.63      | 448,499.62      | .....          | .....          |
| Helena .....             | 1,187,538.12    | 1,449,669.15    | .....          | .....          |
| Charlotte .....          | 207,240.36      | 224,226.35      | .....          | .....          |
| Saint Louis .....        | 129,991.69      | 112,948.94      | .....          | .....          |

| COINAGE—continued.  |                |               |                |               |
|---------------------|----------------|---------------|----------------|---------------|
| Minor.              |                |               |                |               |
|                     | 1886.          |               | 1887.          |               |
|                     | <i>Pieces.</i> | <i>Value.</i> | <i>Pieces.</i> | <i>Value.</i> |
| Philadelphia .....  | 1,706,651      | \$17,377.65   | 50,166,509     | \$943,650.65  |
| San Francisco ..... | .....          | .....         | .....          | .....         |
| Carson .....        | .....          | .....         | .....          | .....         |
| New Orleans .....   | .....          | .....         | .....          | .....         |
| Denver .....        | .....          | .....         | .....          | .....         |
| New York .....      | .....          | .....         | .....          | .....         |
| Boisé .....         | .....          | .....         | .....          | .....         |
| Helena .....        | .....          | .....         | .....          | .....         |
| Charlotte .....     | .....          | .....         | .....          | .....         |
| Saint Louis .....   | .....          | .....         | .....          | .....         |







XXVIII.—COMPARISON OF THE BUSINESS OF  
BARS MANUFACTURED.

| Institutions.      | GOLD.            |                  |                   |                    |
|--------------------|------------------|------------------|-------------------|--------------------|
|                    | Fine.            |                  | Mint.             |                    |
|                    | 1886.            | 1887.            | 1886.             | 1887.              |
| Philadelphia ..... | \$529, 017. 64   | \$585, 272. 30   |                   |                    |
| San Francisco..... |                  |                  |                   |                    |
| Carson .....       |                  | 170. 79          |                   |                    |
| New Orleans .....  |                  | 137. 65          |                   |                    |
| Denver.....        |                  |                  |                   |                    |
| New York .....     | 13, 938, 005. 58 | 28, 381, 363. 44 | \$1, 141, 915. 77 | \$16, 895, 509. 70 |
| Boisé.....         |                  |                  |                   |                    |
| Helena .....       |                  |                  |                   |                    |
| Charlotte.....     |                  |                  |                   |                    |
| Saint Louis .....  |                  |                  |                   |                    |

| Institutions.      | SILVER.         |                 |                |                |
|--------------------|-----------------|-----------------|----------------|----------------|
|                    | Fine.           |                 | Mint.          |                |
|                    | 1886.           | 1887.           | 1886.          | 1887.          |
| Philadelphia ..... | \$17, 471. 58   | \$34, 508. 07   |                |                |
| San Francisco..... | 1, 345, 970. 72 | 684, 245. 07    |                |                |
| Carson .....       |                 | 14, 043. 62     |                |                |
| New Orleans .....  |                 |                 |                |                |
| Denver.....        |                 |                 |                |                |
| New York.....      | 5, 205, 192. 73 | 5, 164, 480. 31 | \$970, 208. 51 | \$154, 295. 21 |
| Boisé.....         |                 |                 |                |                |
| Helena .....       |                 |                 |                |                |
| Charlotte.....     |                 |                 |                |                |
| Saint Louis.....   |                 |                 |                |                |



## THE MINTS AND ASSAY OFFICES, ETC.—Continued.

## BARS MANUFACTURED.

| GOLD.       |                |              |              |              |                |                        |               |
|-------------|----------------|--------------|--------------|--------------|----------------|------------------------|---------------|
| Standard.   |                | Unparted.    |              | Sterling.    |                |                        |               |
| 1886.       | 1887.          | 1886.        | 1887.        | 1886.        | 1887.          |                        |               |
|             |                |              |              |              |                |                        |               |
|             |                |              | \$1,438.76   |              |                |                        |               |
|             |                | \$4,296.06   | 3,069.13     |              |                |                        |               |
|             |                |              |              |              |                |                        |               |
|             |                | 1,154,702.23 | 1,571,868.34 |              |                |                        |               |
|             | \$4,279,993.46 | 107.59       | 69.08        | \$740,556.13 | \$4,388,433.89 |                        |               |
|             |                | 120,812.58   | 437,542.51   |              |                |                        |               |
|             |                | 1,074,310.05 | 1,313,429.35 |              |                |                        |               |
|             |                | 206,032.82   | 222,857.34   |              |                |                        |               |
|             |                | 122,052.76   | 107,797.92   |              |                |                        |               |
| SILVER.     |                |              |              |              |                |                        |               |
| SILVER.     |                |              |              |              |                | Total gold and silver. |               |
| Standard.   |                | Unparted.    |              | Sterling.    |                |                        |               |
| 1886.       | 1887.          | 1886.        | 1887.        | 1886.        | 1887.          | 1886.                  | 1887.         |
|             |                |              |              | \$9,353.48   |                | \$555,842.70           | \$619,780.37  |
|             |                |              | \$13.60      |              |                | 1,345,970.72           | 685,697.43    |
|             |                | \$810.55     | 8,564.93     |              |                | 5,106.61               | 25,848.47     |
|             |                |              |              |              |                |                        | 137.65        |
|             |                | 17,200.49    | 21,423.33    |              |                | 1,171,902.72           | 1,593,291.67  |
| \$21,483.34 | \$35,093.17    | 519,997.20   | 210,469.22   | 4,511.58     | \$757.74       | 22,541,978.43          | 59,510,465.22 |
|             |                | 1,649.05     | 10,957.11    |              |                | 122,461.63             | 448,499.62    |
|             |                | 113,228.07   | 136,239.80   |              |                | 1,187,538.12           | 1,449,669.15  |
|             |                | 1,207.54     | 1,369.02     |              |                | 207,240.36             | 224,226.36    |
|             |                | 7,938.93     | 5,151.05     |              |                | 129,991.69             | 112,948.97    |



## XXVIII.—COMPARISON OF THE BUSINESS OF THE MINTS AND ASSAY OFFICES, ETC.—Continued.

## BULLION OPERATIONS AND WASTAGE.

|                     | GOLD BULLION OPERATED<br>UPON BY MELTER AND<br>REFINER. |                      | SILVER BULLION OPERATED<br>UPON BY MELTER AND<br>REFINER. |                      |
|---------------------|---------------------------------------------------------|----------------------|-----------------------------------------------------------|----------------------|
|                     | 1886.                                                   | 1887.                | 1886.                                                     | 1887.                |
|                     | <i>Standard ozs.</i>                                    | <i>Standard ozs.</i> | <i>Standard ozs.</i>                                      | <i>Standard ozs.</i> |
| Philadelphia .....  | 1,396,820                                               | 409,326              | 39,693,151                                                | 44,239,881           |
| San Francisco ..... | 2,812,334                                               | 2,569,593            | 1,618,059                                                 | 2,738,918            |
| Carson.....         |                                                         | 5,436                |                                                           | 55,903               |
| New Orleans.....    | 25,428                                                  | 30,784               | 16,370,688                                                | 18,901,167           |
| New York.....       | 929,770                                                 | 2,904,738            | 5,920,653                                                 | 4,828,925            |
|                     | GOLD OPERATED UPON BY<br>COINER.                        |                      | SILVER OPERATED UPON BY<br>COINER.                        |                      |
|                     | 1886.                                                   | 1887.                | 1886.                                                     | 1887.                |
|                     | <i>Standard ozs.</i>                                    | <i>Standard ozs.</i> | <i>Standard ozs.</i>                                      | <i>Standard ozs.</i> |
| Philadelphia .....  | 1,118,730                                               | 13,574               | 39,005,873                                                | 42,924,485           |
| San Francisco ..... | 2,848,812                                               | 2,618,431            | 65,709                                                    | 1,358,630            |
| Carson.....         |                                                         |                      |                                                           |                      |
| New Orleans .....   |                                                         |                      | 14,448,853                                                | 17,613,577           |
|                     | GOLD WASTAGE OF MELTER<br>AND REFINER.                  |                      | SILVER WASTAGE OF MELTER<br>AND REFINER.                  |                      |
|                     | 1886.                                                   | 1887.                | 1886.                                                     | 1887.                |
|                     | <i>Standard ozs.</i>                                    | <i>Standard ozs.</i> | <i>Standard ozs.</i>                                      | <i>Standard ozs.</i> |
| Philadelphia .....  | 421                                                     |                      |                                                           |                      |
| San Francisco ..... |                                                         |                      |                                                           | 111                  |
| Carson.....         |                                                         |                      |                                                           |                      |
| New Orleans .....   | 1                                                       |                      | 5,647                                                     | 13,709               |
| New York.....       |                                                         |                      | 318                                                       |                      |
|                     | GOLD WASTAGE OF COINER.                                 |                      | SILVER WASTAGE OF COINER.                                 |                      |
|                     | 1886.                                                   | 1887.                | 1886.                                                     | 1887.                |
|                     | <i>Standard ozs.</i>                                    | <i>Standard ozs.</i> | <i>Standard ozs.</i>                                      | <i>Standard ozs.</i> |
| Philadelphia.....   | 24                                                      |                      | 3,413                                                     |                      |
| San Francisco ..... |                                                         |                      |                                                           | 140                  |
| Carson .....        |                                                         |                      |                                                           |                      |
| New Orleans.....    |                                                         |                      | 1,826                                                     | 1,375                |



## XXIX.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER DURING THE YEAR ENDED JUNE 30, 1887.

[Reported by Chief of Bureau of Statistics.]

## IMPORTS.

| Ports.                        | BULLION.     |                |              |             |                |             |                                |
|-------------------------------|--------------|----------------|--------------|-------------|----------------|-------------|--------------------------------|
|                               | Gold.        |                |              | Silver.     |                |             | Total gold and silver bullion. |
|                               | Bars.        | Other bullion. | Total.       | Bars.       | Other bullion. | Total.      |                                |
| NEW YORK.                     |              |                |              |             |                |             |                                |
| July, 1886 .....              | \$200        | \$41, 474      | \$41, 674    | \$200       | \$21, 850      | \$22, 050   | \$63, 724                      |
| August, 1886 .....            | 3, 176, 934  | 28, 592        | 3, 205, 526  | .....       | 24, 065        | 24, 065     | 3, 229, 591                    |
| September, 1886 .....         | 1, 978, 874  | 21, 565        | 2, 000, 439  | .....       | 17, 680        | 17, 680     | 2, 018, 119                    |
| October, 1886 .....           | 1, 895, 615  | 33, 552        | 1, 929, 167  | .....       | 24, 200        | 24, 200     | 1, 953, 367                    |
| November, 1886 .....          | 4, 309, 121  | 206, 835       | 4, 515, 956  | .....       | 29, 800        | 29, 800     | 4, 545, 756                    |
| December, 1886 .....          | 4, 583, 988  | 12, 506        | 4, 596, 494  | 268         | 22, 430        | 22, 698     | 4, 619, 192                    |
| January, 1887 .....           | 2, 050, 068  | 247, 709       | 2, 297, 777  | .....       | 36, 322        | 36, 322     | 2, 334, 099                    |
| February, 1887 .....          | 7, 740       | 25, 544        | 33, 284      | .....       | 36, 075        | 36, 075     | 69, 359                        |
| March, 1887 .....             | 13, 271      | 22, 126        | 35, 397      | .....       | 36, 486        | 36, 486     | 71, 883                        |
| April, 1887 .....             | 27, 373      | 12, 700        | 40, 073      | 4, 080      | 31, 100        | 35, 180     | 75, 253                        |
| May, 1887 .....               | 11, 605      | 15, 911        | 27, 516      | .....       | 45, 000        | 45, 000     | 72, 516                        |
| June, 1887 .....              | 3, 058       | 29, 173        | 32, 231      | .....       | 52, 645        | 52, 645     | 84, 876                        |
| Total .....                   | 18, 057, 847 | 697, 687       | 18, 755, 534 | 4, 548      | 377, 653       | 382, 201    | 19, 137, 735                   |
| SAN FRANCISCO.                |              |                |              |             |                |             |                                |
| July, 1886 .....              | .....        | 47, 981        | 47, 981      | 12, 190     | 151, 360       | 163, 550    | 211, 531                       |
| August, 1886 .....            | 1, 200       | 71, 703        | 72, 903      | .....       | 161, 886       | 161, 886    | 234, 789                       |
| September, 1886 .....         | .....        | 89, 245        | 89, 245      | .....       | 111, 123       | 111, 123    | 200, 368                       |
| October, 1886 .....           | .....        | 98, 455        | 98, 455      | .....       | 184, 789       | 184, 789    | 283, 244                       |
| November, 1886 .....          | .....        | 116, 749       | 116, 749     | 5, 300      | 122, 688       | 127, 988    | 244, 737                       |
| December, 1886 .....          | .....        | 54, 969        | 54, 969      | 87, 278     | 157, 866       | 245, 144    | 300, 113                       |
| January, 1887 .....           | .....        | 33, 464        | 33, 464      | 51, 000     | 191, 420       | 242, 420    | 275, 884                       |
| February, 1887 .....          | .....        | 19, 235        | 19, 235      | .....       | 223, 594       | 223, 594    | 242, 829                       |
| March, 1887 .....             | .....        | 14, 117        | 14, 117      | 22, 200     | 210, 793       | 232, 993    | 247, 110                       |
| April, 1887 .....             | .....        | 34, 572        | 34, 572      | 7, 000      | 142, 556       | 149, 556    | 184, 128                       |
| May, 1887 .....               | .....        | 44, 889        | 44, 889      | .....       | 247, 679       | 247, 679    | 292, 568                       |
| June, 1887 .....              | .....        | 49, 104        | 49, 104      | .....       | 204, 052       | 204, 052    | 253, 156                       |
| Total .....                   | 1, 200       | 674, 483       | 675, 683     | 184, 968    | 2, 109, 806    | 2, 294, 774 | 2, 970, 457                    |
| ALL OTHER PORTS.              |              |                |              |             |                |             |                                |
| July, 1886 .....              | 2, 077       | 5, 630         | 7, 707       | 179, 927    | 7, 409         | 187, 336    | 195, 043                       |
| August, 1886 .....            | 19, 063      | 6, 368         | 25, 431      | 141, 690    | 8, 533         | 150, 223    | 175, 654                       |
| September, 1886 .....         | 42, 407      | 5, 000         | 47, 407      | 194, 705    | 5, 812         | 200, 517    | 247, 924                       |
| October, 1886 .....           | 27, 729      | 8, 640         | 36, 369      | 124, 974    | 6, 056         | 131, 030    | 167, 399                       |
| November, 1886 .....          | 21, 501      | .....          | 21, 501      | 196, 099    | 2, 694         | 198, 793    | 220, 294                       |
| December, 1886 .....          | 20, 688      | 17, 597        | 38, 285      | 185, 003    | 14, 475        | 199, 478    | 237, 763                       |
| January, 1887 .....           | .....        | 38, 873        | 38, 873      | .....       | 217, 148       | 217, 148    | 256, 021                       |
| February, 1887 .....          | 14, 646      | 2, 273         | 16, 919      | 189, 370    | 19, 789        | 209, 159    | 226, 078                       |
| March, 1887 .....             | 26, 960      | 8, 272         | 35, 232      | 166, 484    | 19, 869        | 186, 353    | 221, 585                       |
| April, 1887 .....             | 5, 864       | 10, 228        | 16, 092      | 212, 342    | 17, 400        | 229, 742    | 245, 834                       |
| May, 1887 .....               | 31, 835      | 7, 875         | 39, 710      | 189, 031    | 11, 948        | 200, 979    | 240, 689                       |
| June, 1887 .....              | 8, 191       | 7, 780         | 15, 971      | 132, 063    | 12, 901        | 144, 964    | 160, 935                       |
| Total .....                   | 220, 961     | 118, 536       | 339, 497     | 1, 911, 688 | 344, 034       | 2, 255, 722 | 2, 595, 219                    |
| Total imports (bullion) ..... | 18, 280, 008 | 1, 490, 706    | 19, 770, 714 | 2, 101, 204 | 2, 831, 493    | 4, 932, 697 | 24, 703, 411                   |



## XXIX.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

## IMPORTS—Continued.

| Ports.                    | Coin.       |              |              |             |              |              | Total gold and silver coin. |
|---------------------------|-------------|--------------|--------------|-------------|--------------|--------------|-----------------------------|
|                           | Gold.       |              |              | Silver.     |              |              |                             |
|                           | Ameri-can.  | Foreign.     | Total.       | Ameri-can.  | Foreign.     | Total.       |                             |
| NEW YORK.                 |             |              |              |             |              |              |                             |
| July, 1886.....           | \$378, 216  | \$12, 613    | \$390, 829   | \$50, 503   | \$48, 783    | \$99, 286    | \$490, 115                  |
| August, 1886.....         | 403, 723    | 890, 706     | 1, 294, 429  | 68, 364     | 228, 393     | 296, 757     | 1, 591, 186                 |
| September, 1886..         | 110, 048    | 2, 449, 104  | 2, 559, 152  | 47, 201     | 37, 848      | 85, 049      | 2, 644, 201                 |
| October, 1886....         | 1, 087, 716 | 2, 124, 249  | 3, 211, 965  | 24, 342     | 154, 494     | 178, 836     | 3, 390, 801                 |
| November, 1886..          | 584, 297    | 3, 199, 720  | 3, 784, 017  | 32, 996     | 245, 007     | 278, 003     | 4, 062, 020                 |
| December, 1886..          | 1, 342, 850 | 4, 963, 385  | 6, 306, 235  | 31, 668     | 230, 517     | 262, 185     | 6, 568, 420                 |
| January, 1887....         | 109, 836    | 797, 872     | 907, 708     | 29, 941     | 105, 317     | 135, 258     | 1, 042, 966                 |
| February, 1887...         | 23, 242     | 14, 753      | 37, 995      | 18, 034     | 66, 962      | 84, 996      | 122, 991                    |
| March, 1887.....          | 84, 481     | 372, 380     | 456, 861     | 35, 776     | 95, 034      | 130, 810     | 587, 671                    |
| April, 1887.....          | 53, 483     | 157, 368     | 210, 851     | 11, 489     | 188, 860     | 200, 349     | 411, 200                    |
| May, 1887.....            | 263, 538    | 369, 727     | 633, 265     | 193, 942    | 35, 467      | 229, 409     | 862, 674                    |
| June, 1887.....           | 90, 090     | 201, 130     | 291, 220     | 9, 067      | 25, 947      | 35, 014      | 326, 234                    |
| Total .....               | 4, 531, 520 | 15, 553, 007 | 20, 084, 527 | 553, 323    | 1, 462, 629  | 2, 015, 952  | 22, 100, 479                |
| SAN FRANCISCO.            |             |              |              |             |              |              |                             |
| July, 1886.....           | 23, 550     | 40, 468      | 64, 018      | 590         | 87, 685      | 88, 275      | 152, 293                    |
| August, 1886.....         | 2, 100      | 59, 676      | 61, 776      | 1, 274      | 57, 761      | 59, 035      | 120, 811                    |
| September, 1886..         | 56, 203     | 114, 837     | 171, 040     | 1, 042      | 168, 325     | 169, 367     | 340, 407                    |
| October, 1886.....        | 8, 017      | 91, 480      | 99, 497      | 696         | 90, 858      | 91, 554      | 191, 051                    |
| November, 1886..          | 4, 395      | 738, 431     | 742, 826     | 50          | 49, 468      | 49, 518      | 792, 344                    |
| December, 1886..          | 5, 118      | 286, 668     | 291, 786     | 2, 299      | 144, 291     | 146, 590     | 438, 376                    |
| January, 1887....         | 80, 534     | 10, 936      | 91, 470      | 152         | 23, 204      | 23, 356      | 114, 826                    |
| February, 1887...         | 3, 049      | 9, 336       | 12, 385      | 2, 158      | 28, 221      | 30, 379      | 42, 764                     |
| March, 1887.....          | 3, 029      | 13, 697      | 16, 726      | 638         | 32, 250      | 32, 888      | 49, 614                     |
| April, 1887.....          | 14, 112     | 3, 900       | 18, 012      | 377, 263    | 39, 769      | 417, 032     | 435, 044                    |
| May, 1887.....            | 94, 302     | 6, 000       | 100, 308     | 139, 300    | 37, 940      | 177, 240     | 277, 548                    |
| June, 1887.....           | 55, 549     | 1, 117       | 56, 666      | 97, 158     | 15, 509      | 112, 667     | 169, 333                    |
| Total .....               | 349, 964    | 1, 376, 546  | 1, 726, 510  | 622, 620    | 775, 281     | 1, 397, 901  | 3, 124, 411                 |
| ALL OTHER PORTS.          |             |              |              |             |              |              |                             |
| July, 1886.....           | 450         | 29, 393      | 29, 843      | 2, 740      | 842, 430     | 845, 170     | 875, 013                    |
| August, 1886.....         | 259, 837    | 38, 655      | 298, 492     | 6, 316      | 780, 265     | 786, 581     | 1, 085, 073                 |
| September, 1886..         | 116, 125    | 11, 201      | 127, 326     | 3, 760      | 876, 166     | 879, 926     | 1, 007, 252                 |
| October, 1886.....        | 2, 000      | 35, 542      | 37, 542      | 7, 117      | 958, 711     | 965, 828     | 1, 003, 370                 |
| November, 1886..          | 92, 200     | 37, 358      | 129, 558     | 3, 543      | 1, 093, 114  | 1, 096, 657  | 1, 226, 215                 |
| December, 1886..          | 338, 024    | 30, 014      | 368, 038     | 1, 745      | 1, 150, 028  | 1, 151, 773  | 1, 519, 811                 |
| January, 1887....         | 140, 316    | 26, 320      | 166, 636     | 1, 936      | 537, 225     | 539, 161     | 705, 797                    |
| February, 1887...         | 12, 750     | 11, 043      | 23, 793      | 3, 181      | 745, 126     | 748, 307     | 772, 100                    |
| March, 1887.....          | 3, 092      | 16, 540      | 19, 632      | 24, 588     | 573, 576     | 598, 164     | 617, 796                    |
| April, 1887.....          | 338         | 9, 340       | 9, 678       | 2, 772      | 382, 523     | 385, 295     | 394, 973                    |
| May, 1887.....            | 7, 100      | 51, 151      | 58, 251      | 2, 834      | 480, 691     | 483, 525     | 541, 776                    |
| June, 1887.....           | 8, 793      | 51, 268      | 60, 061      | 3, 130      | 430, 124     | 433, 254     | 493, 315                    |
| Total .....               | 981, 025    | 347, 825     | 1, 328, 850  | 63, 662     | 8, 849, 979  | 8, 913, 641  | 10, 242, 491                |
| Total imports (coin)..... | 5, 862, 509 | 17, 277, 378 | 23, 139, 887 | 1, 239, 605 | 11, 087, 889 | 12, 327, 494 | 35, 467, 381                |



## XXIX.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

## DOMESTIC EXPORTS.

| Ports.                              | Bullion.                                 |                |             |                                          |                |            | Total gold and silver bullion. |
|-------------------------------------|------------------------------------------|----------------|-------------|------------------------------------------|----------------|------------|--------------------------------|
|                                     | Gold.                                    |                |             | Silver.                                  |                |            |                                |
|                                     | United States mint or assay office bars. | Other bullion. | Total.      | United States mint or assay office bars. | Other bullion. | Total.     |                                |
| NEW YORK.                           |                                          |                |             |                                          |                |            |                                |
| July, 1886.....                     | \$1,027,532                              | \$6,600        | \$1,034,132 | \$31,400                                 | \$515,200      | \$546,600  | \$1,580,732                    |
| August, 1886.....                   |                                          | 3,300          | 3,300       |                                          | 530,650        | 530,650    | 533,950                        |
| September, 1886.....                | 7,750                                    | 10,476         | 18,226      |                                          | 546,950        | 546,950    | 565,176                        |
| October, 1886.....                  | 7,144                                    | 45,090         | 52,234      |                                          | 545,300        | 545,300    | 597,534                        |
| November, 1886.....                 |                                          | 16,575         | 16,575      |                                          | 752,050        | 752,050    | 768,625                        |
| December, 1886.....                 |                                          | 18,883         | 18,883      |                                          | 706,450        | 706,450    | 725,333                        |
| January, 1887.....                  |                                          | 17,288         | 17,288      |                                          | 440,170        | 440,170    | 457,458                        |
| February, 1887.....                 | 941,025                                  | 8,870          | 949,895     |                                          | 779,525        | 779,525    | 1,729,420                      |
| March, 1887.....                    | 10,000                                   | 5,225          | 15,225      | 31,000                                   | 446,735        | 477,735    | 492,960                        |
| April, 1887.....                    |                                          | 440            | 440         |                                          | 1,166,740      | 1,166,740  | 1,167,180                      |
| May, 1887.....                      |                                          | 3,532          | 3,532       |                                          | 985,750        | 985,750    | 989,282                        |
| June, 1887.....                     |                                          | 1,400          | 1,400       |                                          | 577,496        | 577,496    | 578,896                        |
| Total .....                         | 1,993,451                                | 137,679        | 2,131,130   | 62,400                                   | 7,993,016      | 8,055,416  | 10,186,546                     |
| SAN FRANCISCO.                      |                                          |                |             |                                          |                |            |                                |
| July, 1886.....                     |                                          | 500            | 500         | 900                                      | 757,018        | 757,918    | 758,418                        |
| August, 1886.....                   |                                          | 1,774          | 1,774       | 22,200                                   | 621,702        | 643,902    | 645,676                        |
| September, 1886.....                |                                          | 4,943          | 4,943       | 65,000                                   | 600,865        | 665,865    | 670,808                        |
| October, 1886.....                  |                                          | 4,375          | 4,375       | 13,700                                   | 369,900        | 383,600    | 387,975                        |
| November, 1886.....                 |                                          | 5,540          | 5,540       | 10,600                                   | 512,369        | 522,969    | 528,509                        |
| December, 1886.....                 |                                          | 3,443          | 3,443       | 9,600                                    | 1,054,378      | 1,063,978  | 1,067,421                      |
| January, 1887.....                  |                                          | 450            | 450         | 850,800                                  |                | 850,800    | 851,250                        |
| February, 1887.....                 |                                          | 140            | 140         |                                          | 943,090        | 943,090    | 943,230                        |
| March, 1887.....                    |                                          | 110            | 110         | 93,922                                   | 449,453        | 543,375    | 543,485                        |
| April, 1887.....                    |                                          | 1,050          | 1,050       | 5,455                                    | 1,041,545      | 1,047,000  | 1,048,050                      |
| May, 1887.....                      |                                          | 355            | 355         | 46,000                                   | 613,300        | 659,300    | 659,655                        |
| June, 1887.....                     |                                          | 724            | 724         | 4,900                                    | 799,600        | 804,500    | 805,224                        |
| Total .....                         |                                          | 23,404         | 23,404      | 1,123,077                                | 7,763,220      | 8,886,297  | 8,909,701                      |
| ALL OTHER PORTS.                    |                                          |                |             |                                          |                |            |                                |
| July, 1886.....                     |                                          |                |             |                                          |                |            |                                |
| August, 1886.....                   |                                          |                |             |                                          |                |            |                                |
| September, 1886.....                |                                          |                |             |                                          |                |            |                                |
| October, 1886.....                  |                                          |                |             |                                          |                |            |                                |
| November, 1886.....                 |                                          |                |             |                                          |                |            |                                |
| December, 1886.....                 |                                          |                |             |                                          |                |            |                                |
| January, 1887.....                  |                                          |                |             |                                          |                |            |                                |
| February, 1887.....                 |                                          |                |             |                                          |                |            |                                |
| March, 1887.....                    |                                          |                |             |                                          |                |            |                                |
| April, 1887.....                    |                                          |                |             |                                          |                |            |                                |
| May, 1887.....                      |                                          |                |             |                                          |                |            |                                |
| June, 1887.....                     |                                          |                |             |                                          |                |            |                                |
| Total .....                         |                                          |                |             |                                          |                |            |                                |
| Total domestic exports (bullion) .. | 1,993,451                                | 161,083        | 2,154,534   | 1,185,477                                | 15,756,236     | 16,941,713 | 19,096,247                     |



## XXIX.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

## DOMESTIC EXPORTS—Continued.

| Ports.                           | COIN.       |                  |          |          | Total gold and silver coin. |
|----------------------------------|-------------|------------------|----------|----------|-----------------------------|
|                                  | Gold.       | Silver.          |          |          |                             |
|                                  |             | Trade dol- lars. | Other.   | Total.   |                             |
| NEW YORK.                        |             |                  |          |          |                             |
| July, 1886 .....                 | \$49, 375   | .....            | \$4, 744 | \$4, 744 | \$54, 119                   |
| August, 1886 .....               | 29, 360     | .....            | .....    | .....    | 29, 360                     |
| September, 1886 .....            | 193, 632    | .....            | 20, 580  | 20, 580  | 214, 212                    |
| October, 1886 .....              | 89, 723     | .....            | 6, 340   | 6, 340   | 96, 063                     |
| November, 1886 .....             | 137, 603    | .....            | 4, 199   | 4, 199   | 141, 802                    |
| December, 1886 .....             | 122, 869    | .....            | 6, 123   | 6, 123   | 128, 992                    |
| January, 1887 .....              | 201, 729    | .....            | .....    | .....    | 201, 729                    |
| February, 1887 .....             | 250, 596    | .....            | 3, 922   | 3, 922   | 254, 518                    |
| March, 1887 .....                | 211, 946    | .....            | 12, 552  | 12, 552  | 224, 498                    |
| April, 1887 .....                | 392, 507    | .....            | 3, 100   | 3, 100   | 395, 607                    |
| May, 1887 .....                  | 225, 479    | .....            | .....    | .....    | 225, 479                    |
| June, 1887 .....                 | 360, 908    | .....            | 1, 290   | 1, 290   | 362, 198                    |
| Total .....                      | 2, 265, 727 | .....            | 62, 850  | 62, 850  | 2, 328, 577                 |
| SAN FRANCISCO.                   |             |                  |          |          |                             |
| July, 1886 .....                 | 75, 594     | .....            | .....    | .....    | 75, 594                     |
| August, 1886 .....               | 91, 477     | .....            | .....    | .....    | 91, 477                     |
| September, 1886 .....            | 90, 209     | .....            | .....    | .....    | 90, 209                     |
| October, 1886 .....              | 113, 880    | .....            | .....    | .....    | 113, 880                    |
| November, 1886 .....             | 189, 443    | .....            | .....    | .....    | 189, 443                    |
| December, 1886 .....             | 151, 822    | .....            | .....    | .....    | 151, 822                    |
| January, 1887 .....              | 31, 766     | .....            | .....    | .....    | 31, 766                     |
| February, 1887 .....             | 22, 065     | .....            | .....    | .....    | 22, 065                     |
| March, 1887 .....                | 256, 389    | .....            | .....    | .....    | 256, 389                    |
| April, 1887 .....                | 43, 655     | .....            | .....    | .....    | 43, 655                     |
| May, 1887 .....                  | 28, 919     | .....            | .....    | .....    | 28, 919                     |
| June, 1887 .....                 | 170, 337    | .....            | .....    | .....    | 170, 337                    |
| Total .....                      | 1, 265, 556 | .....            | .....    | .....    | 1, 265, 556                 |
| ALL OTHER PORTS.                 |             |                  |          |          |                             |
| July, 1886 .....                 | .....       | .....            | .....    | .....    | .....                       |
| August, 1886 .....               | .....       | .....            | .....    | .....    | .....                       |
| September, 1886 .....            | .....       | .....            | .....    | .....    | .....                       |
| October, 1886 .....              | 3, 000      | .....            | .....    | .....    | 3, 000                      |
| November, 1886 .....             | 2, 200      | .....            | .....    | .....    | 2, 200                      |
| December, 1886 .....             | 2, 500      | .....            | .....    | .....    | 2, 500                      |
| January, 1887 .....              | 2, 000      | .....            | 250      | 250      | 2, 250                      |
| February, 1887 .....             | 9, 677      | .....            | .....    | .....    | 9, 677                      |
| March, 1887 .....                | .....       | .....            | .....    | .....    | .....                       |
| April, 1887 .....                | 110         | 10               | 213      | 223      | 333                         |
| May, 1887 .....                  | .....       | .....            | .....    | .....    | .....                       |
| June, 1887 .....                 | .....       | .....            | .....    | .....    | .....                       |
| Total .....                      | 19, 487     | 10               | 463      | 473      | 19, 960                     |
| Total domestic exports (coin) .. | 3, 550, 770 | 10               | 63, 313  | 63, 323  | 3, 614, 093                 |



## XXIX.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

## FOREIGN EXPORTS.

| Ports.                                | Bullion. |                |          |         |                |        | Total gold and silver bullion. |
|---------------------------------------|----------|----------------|----------|---------|----------------|--------|--------------------------------|
|                                       | Gold.    |                |          | Silver. |                |        |                                |
|                                       | Bars.    | Other bullion. | Total.   | Bars.   | Other bullion. | Total. |                                |
| NEW YORK.                             |          |                |          |         |                |        |                                |
| July, 1886 .....                      |          | \$6, 310       | \$6, 310 |         |                |        | \$6, 310                       |
| August, 1886 .....                    |          | 4, 854         | 4, 854   |         |                |        | 4, 854                         |
| September, 1886 .....                 |          |                |          |         |                |        |                                |
| October, 1886 .....                   |          |                |          |         |                |        |                                |
| November, 1886 .....                  |          | 3, 884         | 3, 884   |         |                |        | 3, 884                         |
| December, 1886 .....                  |          |                |          |         |                |        |                                |
| January, 1887 .....                   |          |                |          |         |                |        |                                |
| February, 1887 .....                  |          | 3, 884         | 3, 884   |         |                |        | 3, 884                         |
| March, 1887 .....                     |          |                |          |         |                |        |                                |
| April, 1887 .....                     |          |                |          |         |                |        |                                |
| May, 1887 .....                       |          |                |          |         |                |        |                                |
| June, 1887 .....                      |          |                |          |         |                |        |                                |
| Total .....                           |          | 18, 932        | 18, 932  |         |                |        | 18, 932                        |
| SAN FRANCISCO.                        |          |                |          |         |                |        |                                |
| July, 1886 .....                      |          |                |          |         |                |        |                                |
| August, 1886 .....                    |          |                |          |         |                |        |                                |
| September, 1886 .....                 |          |                |          |         |                |        |                                |
| October, 1886 .....                   |          |                |          |         |                |        |                                |
| November, 1886 .....                  |          |                |          |         |                |        |                                |
| December, 1886 .....                  |          |                |          |         |                |        |                                |
| January, 1887 .....                   |          |                |          |         |                |        |                                |
| February, 1887 .....                  |          |                |          |         |                |        |                                |
| March, 1887 .....                     |          |                |          |         |                |        |                                |
| April, 1887 .....                     |          |                |          |         |                |        |                                |
| May, 1887 .....                       |          |                |          |         |                |        |                                |
| June, 1887 .....                      |          |                |          |         |                |        |                                |
| Total .....                           |          |                |          |         |                |        |                                |
| ALL OTHER PORTS.                      |          |                |          |         |                |        |                                |
| July, 1886 .....                      |          |                |          |         |                |        |                                |
| August, 1886 .....                    |          |                |          |         |                |        |                                |
| September, 1886 .....                 |          |                |          |         |                |        |                                |
| October, 1886 .....                   |          |                |          |         |                |        |                                |
| November, 1886 .....                  |          |                |          |         |                |        |                                |
| December, 1886 .....                  |          |                |          |         |                |        |                                |
| January, 1887 .....                   |          |                |          |         |                |        |                                |
| February, 1887 .....                  |          |                |          |         |                |        |                                |
| March, 1887 .....                     |          |                |          |         |                |        |                                |
| April, 1887 .....                     |          |                |          |         |                |        |                                |
| May, 1887 .....                       |          |                |          |         |                |        |                                |
| June, 1887 .....                      |          |                |          |         |                |        |                                |
| Total .....                           |          |                |          |         |                |        |                                |
| Total foreign exports (bullion) ..... |          | 18, 932        | 18, 932  |         |                |        | 18, 932                        |



## XXIX.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

## FOREIGN EXPORTS—Continued.

| Ports.                             | Coin.     |           | Total gold<br>and<br>silver coin. |
|------------------------------------|-----------|-----------|-----------------------------------|
|                                    | Gold.     | Silver.   |                                   |
| NEW YORK.                          |           |           |                                   |
| July, 1886.....                    | \$9,400   | \$141,079 | \$150,479                         |
| August, 1886.....                  |           | 286,743   | 286,743                           |
| September, 1886.....               | 1,350     | 122,006   | 123,356                           |
| October, 1886 .....                | 800       | 80,080    | 80,880                            |
| November, 1886.....                |           | 144,156   | 144,156                           |
| December, 1886 .....               | 5,830     | 158,842   | 164,672                           |
| January, 1887.....                 | 375,760   | 177,381   | 553,141                           |
| February, 1887.....                | 441,140   | 100,113   | 541,253                           |
| March, 1887.....                   | 1,961,256 | 154,990   | 2,116,246                         |
| April, 1887.....                   | 1,056,484 | 166,471   | 1,222,955                         |
| May, 1887.....                     | 37,984    | 51,125    | 89,109                            |
| June, 1887 .....                   | 86,947    | 69,672    | 156,619                           |
| Total .....                        | 3,976,951 | 1,652,658 | 5,629,609                         |
| SAN FRANCISCO.                     |           |           |                                   |
| July, 1886.....                    |           | 789,820   | 789,820                           |
| August, 1886.....                  |           | 418,397   | 418,397                           |
| September, 1886.....               |           | 1,121,630 | 1,121,630                         |
| October, 1886 .....                |           | 715,915   | 715,915                           |
| November, 1886.....                |           | 791,769   | 791,769                           |
| December, 1886 .....               |           | 1,550,177 | 1,550,177                         |
| January, 1887.....                 |           | 433,923   | 433,923                           |
| February, 1887.....                |           | 500,947   | 500,947                           |
| March, 1887.....                   |           | 432,132   | 432,132                           |
| April, 1887.....                   |           | 222,373   | 222,373                           |
| May, 1887.....                     |           | 187,196   | 187,196                           |
| June, 1887 .....                   |           | 263,276   | 263,276                           |
| Total .....                        |           | 7,427,555 | 7,427,555                         |
| ALL OTHER PORTS.                   |           |           |                                   |
| July, 1886.....                    |           | 6,218     | 6,218                             |
| August, 1886.....                  |           |           |                                   |
| September, 1886.....               |           | 15,307    | 15,307                            |
| October, 1886 .....                |           | 1,854     | 1,854                             |
| November, 1886.....                |           | 1,533     | 1,533                             |
| December, 1886 .....               |           | 2,856     | 2,856                             |
| January, 1887.....                 |           | 13,000    | 13,000                            |
| February, 1887.....                |           | 23,550    | 23,550                            |
| March, 1887.....                   |           | 32,948    | 32,948                            |
| April, 1887.....                   |           | 41,009    | 41,009                            |
| May, 1887.....                     |           | 41,580    | 41,580                            |
| June, 1887 .....                   |           | 31,400    | 31,400                            |
| Total .....                        |           | 211,255   | 211,255                           |
| Total foreign exports (coin) ..... | 3,976,951 | 9,291,468 | 13,268,419                        |



## XXIX.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

## RECAPITULATION.

| Description.                        | Gold.        | Silver.     | Total.       |
|-------------------------------------|--------------|-------------|--------------|
| <b>IMPORTS.</b>                     |              |             |              |
| Bullion.....                        | \$19,770,714 | \$4,932,697 | \$24,703,411 |
| Foreign coin .....                  | 17,277,378   | 11,087,889  | 28,365,267   |
| <b>Total</b> .....                  | 37,048,092   | 16,020,586  | 53,068,678   |
| American coin .....                 | 5,862,509    | 1,239,605   | 7,102,114    |
| <b>Total bullion and coin</b> ..... | 42,910,601   | 17,260,191  | 60,170,792   |
| <b>EXPORTS.</b>                     |              |             |              |
| Domestic bullion.....               | 2,154,534    | 16,941,713  | 19,096,247   |
| Foreign bullion .....               | 18,932       | .....       | 18,932       |
| Foreign coin .....                  | 3,976,951    | 9,291,468   | 13,268,419   |
| <b>Total</b> .....                  | 6,150,417    | 26,233,181  | 32,383,598   |
| American coin .....                 | 3,550,770    | 63,323      | 3,614,093    |
| <b>Total bullion and coin</b> ..... | 9,701,187    | 26,296,504  | 35,997,691   |
| <b>EXCESS.</b>                      |              |             |              |
| Bullion and foreign coin:           |              |             |              |
| Imports .....                       | 30,897,675   | .....       | .....        |
| Exports .....                       | .....        | 10,212,595  | .....        |
| American coin:                      |              |             |              |
| Imports .....                       | 2,311,739    | 1,176,282   | 3,488,021    |



XXX.—STATEMENT OF THE VALUES OF GOLD AND SILVER ORES IMPORTED INTO AND EXPORTED FROM THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1887.

IMPORTS.

| Months.               | NEW YORK. |          | SAN FRANCISCO. |           | ALL OTHER CUSTOMS DISTRICTS. |             |
|-----------------------|-----------|----------|----------------|-----------|------------------------------|-------------|
|                       | Gold.     | Silver.  | Gold.          | Silver.   | Gold.                        | Silver.     |
| July, 1886 .....      |           | \$470    |                | \$10, 534 |                              | \$186, 991  |
| August, 1886 .....    |           | 4, 492   |                | 11, 078   |                              | 195, 643    |
| September, 1886 ..... |           | 95       |                | 850       |                              | 241, 466    |
| October, 1886 .....   |           | 2, 813   |                | 219       |                              | 306, 865    |
| November, 1886 .....  |           |          |                | 427       | \$12                         | 355, 916    |
| December, 1886 .....  | \$253     | 48, 721  |                | 13, 889   | 50                           | 437, 027    |
| January, 1887 .....   | 2, 303    | 41, 469  |                | 2, 046    |                              | 444, 698    |
| February, 1887 .....  |           | 37, 191  |                | 553       | 50                           | 331, 326    |
| March, 1887 .....     | 145       | 5, 877   | \$198          | 43, 906   |                              | 247, 329    |
| April, 1887 .....     | 10        | 47, 662  |                | 6, 236    | 6, 600                       | 238, 720    |
| May, 1887 .....       |           | 7, 177   | 4, 000         | 11, 052   |                              | 292, 562    |
| June, 1887 .....      | 50        | 34, 940  |                | 95        |                              | 187, 949    |
| Total .....           | 2, 761    | 230, 907 | 4, 198         | 100, 885  | 6, 712                       | 3, 466, 492 |

Total import of gold ores, \$13,671; silver ores, \$3,798,284.

EXPORTS (DOMESTIC).

| Months.               | ORES, GOLD AND SILVER BEARING. |                |
|-----------------------|--------------------------------|----------------|
|                       | New York.                      | San Francisco. |
| July, 1886 .....      | \$17, 419                      |                |
| August, 1886 .....    | 12, 155                        |                |
| September, 1886 ..... | 775                            |                |
| October, 1886 .....   | 1, 853                         |                |
| November, 1886 .....  | 5, 057                         |                |
| December, 1886 .....  | 6, 282                         | \$50           |
| January, 1887 .....   | 5, 475                         |                |
| February, 1887 .....  | 7, 080                         |                |
| March, 1887 .....     | 1, 340                         |                |
| April, 1887 .....     | 3, 104                         | 2, 000         |
| May, 1887 .....       | 2, 311                         |                |
| June, 1887 .....      | 14, 654                        |                |
| Total .....           | 77, 505                        | 2, 050         |

Total exports of gold and silver-bearing ore (domestic), \$79,555.

EXPORTS (FOREIGN).

| Months.                                    | NEW YORK.   |
|--------------------------------------------|-------------|
|                                            | Silver ore. |
| March, 1887 .....                          | \$8, 736    |
| June, 1887 .....                           | 14, 679     |
| Total exports of foreign silver ore* ..... | 23, 415     |

\* No transactions in gold ore.



XXXI.—MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER AT  
SAN FRANCISCO DURING THE FISCAL YEAR 1887.

## IMPORTS.

| Country of shipment.                       | Silver<br>bullion. | Trade<br>dollars. | Silver<br>coin. | Gold<br>bullion. | Gold<br>coin. | Total.    |
|--------------------------------------------|--------------------|-------------------|-----------------|------------------|---------------|-----------|
| French Possessions.....                    |                    |                   | \$36,191        |                  | \$5,132       | \$41,323  |
| British Columbia.....                      |                    |                   |                 | \$652,719        | 21,841        | 674,560   |
| British Possessions in Aus-<br>tralia..... |                    |                   |                 |                  | 1,021,769     | 1,021,769 |
| Hawaiian Islands.....                      |                    |                   | 5,050           |                  | 113,567       | 118,617   |
| Japan.....                                 |                    |                   | 18,834          |                  | 235,503       | 254,337   |
| Mexico.....                                | \$2,294,774        |                   | 632,535         | 18,019           | 84,791        | 3,030,119 |
| China.....                                 |                    | \$611,944         | 86,360          | 300              | 232,680       | 931,284   |
| Nicaragua.....                             |                    |                   | 2,613           | 500              | 1,490         | 4,603     |
| Guatemala.....                             |                    |                   | 2,074           |                  | 5,122         | 7,196     |
| San Salvador.....                          |                    |                   | 2,300           | 1,980            | 3,930         | 8,210     |
| Costa Rica.....                            |                    |                   |                 |                  | 2,850         | 2,850     |
| Total.....                                 | 2,294,774          | 611,944           | 785,957         | 673,518          | 1,728,675     | 6,094,868 |

## EXPORTS.

| Destination.                   | Silver<br>bullion. | Foreign<br>silver<br>coin. | Silver<br>coin. | Gold<br>bullion. | Gold<br>coin. | Total.     |
|--------------------------------|--------------------|----------------------------|-----------------|------------------|---------------|------------|
| British Columbia.....          |                    |                            |                 |                  | \$2,000       | \$2,000    |
| British East Indies.....       | \$1,725,203        | \$120,000                  | \$50,128        |                  |               | 1,895,331  |
| Hawaiian Islands.....          |                    |                            |                 |                  | 920,400       | 920,400    |
| Japan.....                     | 2,984,225          |                            |                 |                  |               | 2,984,225  |
| Mexico.....                    |                    | 106,000                    |                 |                  |               | 106,000    |
| China.....                     | 117,500            |                            |                 |                  |               | 117,500    |
| Hong-Kong.....                 | 4,054,200          | 6,368,832                  | 739,692         | \$23,404         | 325,440       | 11,511,568 |
| Guatemala.....                 | 5,169              |                            |                 |                  | 2,716         | 7,885      |
| Honduras.....                  |                    |                            |                 |                  | 5,000         | 5,000      |
| San Salvador.....              |                    |                            |                 |                  | 10,000        | 10,000     |
| All other islands and ports .. |                    | 2,000                      |                 |                  |               | 2,000      |
| Total.....                     | 8,886,297          | 6,596,832                  | 789,820         | 23,404           | 1,265,556     | 17,561,909 |



XXXII.—STATEMENT SHOWING THE IMPORTS INTO THE CUSTOMS DISTRICT OF NEW ORLEANS OF GOLD AND SILVER COIN AND BULLION DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| Countries.             | GOLD.    |                   |                |               | SILVER. |                   |                |               | Total.    |
|------------------------|----------|-------------------|----------------|---------------|---------|-------------------|----------------|---------------|-----------|
|                        | Bars.    | Other<br>bullion. | Coin.          |               | Bars.   | Other<br>bullion. | Coin.          |               |           |
|                        |          |                   | Ameri-<br>can. | For-<br>eign. |         |                   | Ameri-<br>can. | For-<br>eign. |           |
| Mexico.....            |          | \$5, 630          |                |               |         |                   | \$400          | \$8, 555      | \$14, 585 |
| All other countries... | \$6, 000 | 46, 565           | \$1, 855       |               |         |                   | 7, 767         | 175, 689      | 237, 876  |
| Total.....             | 6, 000   | 52, 195           | 1, 855         |               |         |                   | 8, 167         | 184, 244      | 252, 461  |

XXXIII.—STATEMENT SHOWING THE IMPORTS INTO THE CUSTOMS DISTRICT OF EL PASO, TEXAS, OF GOLD AND SILVER COIN AND BULLION DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| Country. | GOLD.      |                |            |            | SILVER.     |                |             |             | Total.         |
|----------|------------|----------------|------------|------------|-------------|----------------|-------------|-------------|----------------|
|          | Bars.      | Other bullion. | Coin.      |            | Bars.       | Other bullion. | Coin.       |             |                |
|          |            |                | American.  | Foreign.   |             |                | American.   | Foreign.    |                |
| Mexico.  | \$264, 441 | .....          | \$221, 545 | \$101, 199 | \$1,021,898 | \$1, 098, 420  | \$4,536,808 | \$3,358,511 | \$10, 602, 822 |



XXXIV.—UNREFINED GOLD AND SILVER OF DOMESTIC PRODUCTION, ITS DISTRIBUTION BY STATES AND TERRITORIES. ALSO REFINED DOMESTIC BULLION (NOT DISTRIBUTED) DEPOSITED AT THE MINTS AND ASSAY OFFICES FROM THEIR ORGANIZATION TO THE CLOSE OF THE FISCAL YEAR ENDED JUNE 30, 1887.

| Locality.                                       | Gold.            | Silver.        | Total.           |
|-------------------------------------------------|------------------|----------------|------------------|
| Alabama .....                                   | \$229,527.94     | \$66.48        | \$229,594.42     |
| Alaska .....                                    | 349,337.10       | 3,113.50       | 352,450.60       |
| Arizona .....                                   | 4,233,591.51     | 13,606,133.36  | 17,839,724.87    |
| California .....                                | 745,242,308.11   | 3,984,815.59   | 749,227,123.70   |
| Colorado .....                                  | 52,042,020.89    | 24,309,567.35  | 76,351,588.24    |
| Dakota .....                                    | 28,375,115.54    | 779,586.94     | 29,154,702.48    |
| Georgia .....                                   | 8,540,589.94     | 3,946.78       | 8,544,536.72     |
| Idaho .....                                     | 20,028,506.24    | 1,606,000.44   | 30,634,506.68    |
| Indiana .....                                   | 40.13            | .....          | 40.13            |
| Maine .....                                     | 5,638.20         | 22.00          | 5,660.20         |
| Maryland .....                                  | 5,047.42         | 3.29           | 5,050.71         |
| Massachusetts .....                             | .....            | 917.56         | 917.56           |
| Michigan .....                                  | 53,016.09        | 3,660,595.18   | 3,713,611.27     |
| Montana .....                                   | 60,171,929.65    | 14,214,350.09  | 74,386,279.74    |
| Nebraska .....                                  | 651.63           | 6.18           | 657.81           |
| Nevada .....                                    | 23,931,926.49    | 93,365,651.64  | 117,297,578.13   |
| New Hampshire .....                             | 11,020.55        | .....          | 11,020.55        |
| New Mexico .....                                | 2,720,387.00     | 5,990,526.14   | 8,710,913.14     |
| North Carolina .....                            | 11,174,011.62    | 50,156.24      | 11,224,167.86    |
| Oregon .....                                    | 19,189,008.85    | 64,806.03      | 19,253,814.88    |
| Pennsylvania .....                              | 1,138.34         | 2,588.47       | 3,726.81         |
| South Carolina .....                            | 1,649,625.84     | 1,561.88       | 1,651,187.72     |
| Tennessee .....                                 | 87,845.22        | 10.15          | 87,855.37        |
| Texas .....                                     | 2,147.40         | 2,739.03       | 4,886.43         |
| Utah .....                                      | 894,875.24       | 19,044,650.77  | 19,939,526.01    |
| Vermont .....                                   | 85,598.21        | 49.94          | 85,648.15        |
| Virginia .....                                  | 1,724,860.50     | 270.23         | 1,725,130.73     |
| Washington .....                                | 446,488.20       | 2,230.38       | 448,718.58       |
| Wyoming .....                                   | 759,645.36       | 12,182.33      | 771,827.69       |
| Other sources, or localities not reported ..... | 37,661,034.99    | 42,019,280.84  | 79,680,315.83    |
| Total Unrefined .....                           | 1,028,616,934.20 | 222,725,828.81 | 1,251,342,763.01 |
| Refined bullion .....                           | 305,992,216.65   | 200,929,982.19 | 506,922,198.84   |
| Total .....                                     | 1,334,609,150.85 | 423,655,811.00 | 1,758,264,961.85 |



**XXXV.—COINAGE OF TRADE DOLLARS AT THE MINTS OF THE UNITED STATES, BY MONTHS.**

[Act of February 12, 1873, sec. 15.]

| Date.           | San Francisco. | Carson City. | Philadelphia. |                        | Total coinage. |                |
|-----------------|----------------|--------------|---------------|------------------------|----------------|----------------|
|                 |                |              |               |                        | Month.         | Calendar year. |
| <b>1873.</b>    |                |              |               | <i>"Proof pieces."</i> |                |                |
| July .....      | 42,000         | 16,500       | 99,000        | 200                    | 157,700        |                |
| August .....    | 111,000        | 6,000        | 94,000        | 100                    | 211,100        |                |
| September ..... | 137,000        | 8,000        | 103,500       | 100                    | 248,600        |                |
| October .....   | 98,000         | 37,000       | .....         | 100                    | 135,100        |                |
| November .....  | 115,000        | 13,500       | 16,400        | .....                  | 144,900        |                |
| December .....  | 200,000        | 43,500       | 84,000        | 100                    | 327,600        |                |
|                 | 703,000        | 124,500      | 396,900       | 600                    | .....          | 1,225,000      |
| <b>1874.</b>    |                |              |               |                        |                |                |
| January .....   | .....          | 9,600        | 19,000        | 100                    | 28,700         |                |
| February .....  | 270,000        | 38,100       | 134,800       | 200                    | 443,100        |                |
| March .....     | 250,000        | 52,500       | 199,900       | 100                    | 502,500        |                |
| April .....     | 273,000        | 48,500       | 105,000       | 100                    | 426,600        |                |
| May .....       | 266,000        | 65,500       | 97,800        | .....                  | 529,300        |                |
| June .....      | 259,000        | 71,000       | 103,600       | 100                    | 433,700        |                |
| July .....      | 158,000        | 76,500       | 100,000       | .....                  | 334,500        |                |
| August .....    | 191,000        | 145,500      | 96,000        | .....                  | 432,500        |                |
| September ..... | 271,000        | 209,000      | 131,000       | 50                     | 611,050        |                |
| October .....   | 229,000        | 201,000      | .....         | .....                  | 430,000        |                |
| November .....  | 95,000         | 216,000      | .....         | .....                  | 311,000        |                |
| December .....  | 187,000        | 240,000      | .....         | 50                     | 427,050        |                |
|                 | 2,549,000      | 1,373,200    | 987,100       | 700                    | .....          | 4,910,000      |
| <b>1875.</b>    |                |              |               |                        |                | 6,135,000      |
| January* .....  | 695,000        | 225,000      | .....         | 300                    | 920,300        |                |
| February .....  | 109,000        | 87,000       | .....         | .....                  | 196,000        |                |
| March .....     | 30,000         | .....        | .....         | 200                    | 30,200         |                |
| April .....     | 652,000        | 75,000       | 200           | .....                  | 727,200        |                |
| May .....       | 535,000        | 278,000      | 149,000       | .....                  | 962,000        |                |
| June .....      | 227,000        | 88,700       | .....         | .....                  | 315,700        |                |
| July .....      | .....          | .....        | .....         | 50                     | 50             |                |
| August .....    | 311,000        | 35,000       | 69,000        | 50                     | 415,050        |                |
| September ..... | 281,000        | 234,000      | .....         | 100                    | 515,100        |                |
| October .....   | 614,000        | 256,000      | .....         | .....                  | 870,000        |                |
| November .....  | 517,000        | 234,000      | .....         | .....                  | 751,000        |                |
| December .....  | 516,000        | 61,000       | .....         | .....                  | 577,000        |                |
|                 | 4,487,000      | 1,573,700    | 218,200       | 700                    | .....          | 6,279,600      |
|                 |                |              |               |                        |                | 12,414,600     |

\* Resumption Act approved January 14, 1875.



## XXXV.—COINAGE OF TRADE DOLLARS AT THE MINTS OF THE UNITED STATES, BY MONTHS—Continued.

| Date.           | San Francisco. | Carson City. | Philadelphia. |                 | Total coinage. |                |
|-----------------|----------------|--------------|---------------|-----------------|----------------|----------------|
|                 |                |              |               |                 | Month.         | Calendar year. |
| 1876.           |                |              |               | "Proof pieces." |                |                |
| January .....   | 342,000        | 216,000      | 81,000        | 200             | 639,200        |                |
| February .....  | 410,000        | 80,000       | 64,000        | 50              | 554,050        |                |
| March .....     | 706,000        | 85,000       | .....         | 200             | 791,200        |                |
| April .....     | 385,000        | 128,000      | .....         | 100             | 513,100        |                |
| May .....       | 318,000        | .....        | .....         | 100             | 318,100        |                |
| June .....      | 123,000        | .....        | 65,000        | 200             | 188,200        |                |
| July* .....     | 127,000        | .....        | 86,000        | .....           | 213,000        |                |
|                 |                |              |               |                 |                | 3,216,850      |
|                 |                |              |               |                 |                | 15,631,450     |
| August .....    | 473,000        | .....        | 84,000        | 200             | 557,200        |                |
| September ..... | 450,000        | .....        | 75,000        | .....           | 525,000        |                |
| October .....   | 465,000        | .....        | .....         | .....           | 465,000        |                |
| November .....  | 545,000        | .....        | .....         | 100             | 545,100        |                |
| December .....  | 883,000        | .....        | .....         | .....           | 883,000        |                |
|                 | 5,227,000      | 509,000      | 455,000       | 1,150           | 6,192,150      | 2,975,300      |
| 1877.           |                |              |               |                 |                | 18,606,750     |
| January .....   | 1,082,000      | .....        | .....         | .....           | 1,082,000      |                |
| February .....  | 863,000        | .....        | 200           | 400             | 863,600        |                |
| March .....     | 837,000        | .....        | 59,000        | .....           | 896,000        |                |
| April .....     | 876,000        | .....        | 181,000       | .....           | 1,057,000      |                |
| May .....       | 1,129,000      | .....        | 291,000       | .....           | 1,420,000      |                |
| June .....      | 312,000        | 221,000      | 123,000       | .....           | 656,000        |                |
| July .....      | 762,000        | 188,000      | 536,000       | .....           | 1,486,000      |                |
| August .....    | 1,329,000      | 122,000      | 440,000       | .....           | 1,891,000      |                |
| September ..... | 1,275,000      | .....        | 402,000       | .....           | 1,677,000      |                |
| October .....   | 481,000        | .....        | 594,000       | 50              | 1,075,050      |                |
| November .....  | .....          | .....        | 400,000       | .....           | 400,000        |                |
| December .....  | 573,000        | 3,000        | 13,000        | 60              | 589,060        |                |
|                 | 9,519,000      | 534,000      | 3,039,200     | 510             | .....          | 13,092,710     |
| 1878.           |                |              |               |                 |                | 31,699,460     |
| January .....   | 1,335,000      | 56,000       | .....         | 300             | 1,391,300      |                |
| February† ..... | 1,484,000      | 41,000       | .....         | 200             | 1,525,200      |                |
|                 |                |              |               |                 |                | 2,916,500      |
|                 |                |              |               |                 |                | 34,615,960     |
| March .....     | 1,308,000      | .....        | .....         | 200             | 1,308,200      |                |
| April .....     | 35,000         | .....        | .....         | .....           | 35,000         |                |
| May .....       | .....          | .....        | .....         | 200             | 200            |                |
|                 | 4,162,000      | 97,000       | .....         | 900             | 4,259,900      | 1,343,400      |
|                 | 26,647,000     | 4,211,400    | 5,096,400     | 4,560           |                | 35,959,360     |
|                 |                |              | 5,100,960     |                 |                |                |

\*Trade dollar demonetized by joint resolution July 22, 1876.

†Standard silver dollar coinage act passed over veto February 28, 1878.



XXXV.—COINAGE OF TRADE DOLLARS AT THE MINTS OF THE UNITED  
STATES, BY MONTHS—Continued.

| Date.          | San Fran-<br>cisco. | Carson<br>City. | Philadelphia. |                    | Total coinage. |                   |
|----------------|---------------------|-----------------|---------------|--------------------|----------------|-------------------|
|                |                     |                 |               |                    | Month.         | Calendar<br>year. |
| 1878.          |                     |                 |               | "Proof<br>pieces." |                |                   |
| June.....      |                     |                 |               |                    |                |                   |
| July.....      |                     |                 |               |                    |                |                   |
| August.....    |                     |                 |               |                    |                |                   |
| September..... |                     |                 |               |                    |                |                   |
| October.....   |                     |                 |               |                    |                |                   |
| November.....  |                     |                 |               |                    |                |                   |
| December.....  |                     |                 |               |                    |                |                   |
|                |                     |                 |               |                    |                | 4, 259, 900       |
|                |                     |                 |               |                    |                | 35,959,360        |
| 1879.          |                     |                 |               |                    |                |                   |
| January.....   |                     |                 |               | 122                | 122            |                   |
| February.....  |                     |                 |               | 96                 | 96             |                   |
| March.....     |                     |                 |               | 75                 | 75             |                   |
| April.....     |                     |                 |               | 119                | 119            |                   |
| May.....       |                     |                 |               | 90                 | 90             |                   |
| June.....      |                     |                 |               | 140                | 140            |                   |
| July.....      |                     |                 |               | 40                 | 40             |                   |
| August.....    |                     |                 |               | 45                 | 45             |                   |
| September..... |                     |                 |               | 89                 | 89             |                   |
| October.....   |                     |                 |               | 64                 | 64             |                   |
| November.....  |                     |                 |               | 80                 | 80             |                   |
| December.....  |                     |                 |               | 581                | 581            |                   |
|                |                     |                 |               | 1, 541             |                | 1, 541            |
|                |                     |                 |               |                    |                | 35,960,901        |
| 1880.          |                     |                 |               |                    |                |                   |
| January.....   |                     |                 |               |                    |                |                   |
| February.....  |                     |                 |               | 488                | 488            |                   |
| March.....     |                     |                 |               | 777                | 777            |                   |
| April.....     |                     |                 |               | 201                | 201            |                   |
| May.....       |                     |                 |               | 58                 | 58             |                   |
| June.....      |                     |                 |               | 50                 | 50             |                   |
| July.....      |                     |                 |               | 20                 | 20             |                   |
| August.....    |                     |                 |               | 25                 | 25             |                   |
| September..... |                     |                 |               | 30                 | 30             |                   |
| October.....   |                     |                 |               | 27                 | 27             |                   |
| November.....  |                     |                 |               | 40                 | 40             |                   |
| December.....  |                     |                 |               | 271                | 271            |                   |
|                |                     |                 |               | 1, 987             |                | 1, 987            |
|                |                     |                 |               |                    |                | 35,962,888        |



## XXXV.—COINAGE OF TRADE DOLLARS AT THE MINTS OF THE UNITED STATES, BY MONTHS—Continued.

| Date.              | San Francisco. | Carson City. | Philadelphia. | Total coinage. |                |
|--------------------|----------------|--------------|---------------|----------------|----------------|
|                    |                |              |               | Month.         | Calendar year. |
| 1881.              |                |              |               |                |                |
| January .....      |                |              |               |                |                |
| February .....     |                |              |               | 300            | 300            |
| March .....        |                |              |               | 175            | 175            |
| April .....        |                |              |               | 85             | 85             |
| May .....          |                |              |               | 40             | 40             |
| June .....         |                |              |               | 70             | 70             |
| July .....         |                |              |               |                |                |
| August .....       |                |              |               | 10             | 10             |
| September .....    |                |              |               | 25             | 25             |
| October .....      |                |              |               | 51             | 51             |
| November .....     |                |              |               | 38             | 38             |
| December .....     |                |              |               | 166            | 166            |
| Total .....        |                |              |               | 960            | 960            |
| 1882.              |                |              |               |                | 35,963,848     |
| January .....      |                |              |               |                |                |
| February .....     |                |              |               | 393            | 393            |
| March .....        |                |              |               | 277            | 277            |
| April .....        |                |              |               | 49             | 49             |
| May .....          |                |              |               | 70             | 70             |
| June .....         |                |              |               | 23             | 23             |
| July .....         |                |              |               | 30             | 30             |
| August .....       |                |              |               | 10             | 10             |
| September .....    |                |              |               | 20             | 20             |
| October .....      |                |              |               | 20             | 20             |
| November .....     |                |              |               | 40             | 40             |
| December .....     |                |              |               | 165            | 165            |
| Total .....        |                |              |               | 1,097          | 1,097          |
| 1883.              |                |              |               |                | 35,964,945     |
| January .....      |                |              |               | 30             | 30             |
| February .....     |                |              |               | 247            | 247            |
| March .....        |                |              |               | 298            | 298            |
| April .....        |                |              |               | 110            | 110            |
| May .....          |                |              |               | 30             | 30             |
| June .....         |                |              |               | 12             | 12             |
| July .....         |                |              |               | 10             | 10             |
| August .....       |                |              |               | 39             | 39             |
| September .....    |                |              |               | 25             | 25             |
| October .....      |                |              |               | 60             | 60             |
| November .....     |                |              |               | 8              | 8              |
| December .....     |                |              |               | 110            | 110            |
| Total .....        |                |              |               | 979            | 979            |
| Aggregate coinage. | 26,647,000     | 4,211,400    | 5,096,400     | 11,124         | 35,965,924     |
|                    |                |              | 5,107,524     |                |                |

Authority to coin trade dollars repealed }  
 Redemption of trade dollars authorized } Act of March 3, 1887.



## XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES, FROM THEIR ORGANIZATION

[Coinage of the Mint at Philadelphia from 1793 to 1843.]

| Calendar years.   | GOLD COINAGE.  |          |              |                |                 |          |
|-------------------|----------------|----------|--------------|----------------|-----------------|----------|
|                   | Double eagles. | Eagles.  | Half eagles. | Three dollars. | Quarter eagles. | Dollars. |
| 1793 to 1795..... |                | \$27,950 | \$43,535     |                |                 |          |
| 1796.....         |                | 60,800   | 16,995       |                | \$165.00        |          |
| 1797.....         |                | 91,770   | 32,030       |                | 4,390.00        |          |
| 1798.....         |                | 79,740   | 124,335      |                | 1,535.00        |          |
| 1799.....         |                | 174,830  | 37,255       |                | 1,200.00        |          |
| 1800.....         |                | 259,650  | 58,110       |                |                 |          |
| 1801.....         |                | 292,540  | 130,030      |                |                 |          |
| 1802.....         |                | 150,900  | 265,880      |                | 6,530.00        |          |
| 1803.....         |                | 89,790   | 167,530      |                | 1,057.50        |          |
| 1804.....         |                | 97,950   | 152,375      |                | 8,317.50        |          |
| 1805.....         |                |          | 165,915      |                | 4,452.50        |          |
| 1806.....         |                |          | 320,465      |                | 4,040.00        |          |
| 1807.....         |                |          | 420,465      |                | 17,030.00       |          |
| 1808.....         |                |          | 277,890      |                | 6,775.00        |          |
| 1809.....         |                |          | 169,375      |                |                 |          |
| 1810.....         |                |          | 501,435      |                |                 |          |
| 1811.....         |                |          | 497,905      |                |                 |          |
| 1812.....         |                |          | 290,435      |                |                 |          |
| 1813.....         |                |          | 477,140      |                |                 |          |
| 1814.....         |                |          | 77,270       |                |                 |          |
| 1815.....         |                |          | 3,175        |                |                 |          |
| 1816.....         |                |          |              |                |                 |          |
| 1817.....         |                |          |              |                |                 |          |
| 1818.....         |                |          | 242,940      |                |                 |          |
| 1819.....         |                |          | 258,615      |                |                 |          |
| 1820.....         |                |          | 1,319,030    |                |                 |          |
| 1821.....         |                |          | 173,205      |                | 16,120.00       |          |
| 1822.....         |                |          | 88,980       |                |                 |          |
| 1823.....         |                |          | 72,425       |                |                 |          |
| 1824.....         |                |          | 86,700       |                | 6,500.00        |          |
| 1825.....         |                |          | 145,300      |                | 11,085.00       |          |
| 1826.....         |                |          | 90,345       |                | 1,900.00        |          |
| 1827.....         |                |          | 124,565      |                | 70,000.00       |          |
| 1828.....         |                |          | 140,145      |                |                 |          |
| 1829.....         |                |          | 287,210      |                | 8,507.50        |          |
| 1830.....         |                |          | 631,755      |                | 11,350.00       |          |
| 1831.....         |                |          | 702,970      |                | 11,300.00       |          |
| 1832.....         |                |          | 787,435      |                | 11,000.00       |          |
| 1833.....         |                |          | 968,150      |                | 10,400.00       |          |
| 1834.....         |                |          | 3,660,845    |                | 293,425.00      |          |
| 1835.....         |                |          | 1,857,670    |                | 328,505.00      |          |
| 1836.....         |                |          | 2,765,735    |                | 1,369,965.00    |          |
| 1837.....         |                |          | 1,035,605    |                | 112,700.00      |          |
| 1838.....         |                | 72,000   | 1,432,940    |                | 117,575.00      |          |
| 1839.....         |                | 382,480  | 590,715      |                | 67,552.50       |          |
| 1840.....         |                | 473,380  | 686,910      |                | 47,147.50       |          |
| 1841.....         |                | 631,310  | 79,165       |                |                 |          |
| 1842.....         |                | 815,070  | 137,890      |                | 7,057.50        |          |
| 1843.....         |                | 754,620  | 3,056,025    |                | 251,365.00      |          |



## ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES.

its organization, 1793, to June 30, 1887.]

## SILVER COINAGE.

| Trade dollars. | Dollars.     | Half dollars. | Quarter dollars. | Twenty cents. | Dimes.     | Half dimes. | Three cents. |
|----------------|--------------|---------------|------------------|---------------|------------|-------------|--------------|
| .....          | \$204,791.00 | \$161,572.00  | .....            | .....         | .....      | \$4,320.80  | .....        |
| .....          | 68,150.00    | .....         | \$1,473.50       | .....         | \$2,213.50 | 511.50      | .....        |
| .....          | 12,546.00    | 1,959.00      | 63.00            | .....         | 2,526.10   | 2,226.35    | .....        |
| .....          | 327,536.00   | .....         | .....            | .....         | 2,755.00   | .....       | .....        |
| .....          | 423,515.00   | .....         | .....            | .....         | .....      | .....       | .....        |
| .....          | 220,920.00   | .....         | .....            | .....         | 2,176.00   | 1,200.00    | .....        |
| .....          | 54,454.00    | 15,144.50     | .....            | .....         | 3,464.00   | 1,695.50    | .....        |
| .....          | 41,650.00    | 14,945.00     | .....            | .....         | 1,097.50   | 650.50      | .....        |
| .....          | 66,064.00    | 15,857.50     | .....            | .....         | 3,304.00   | 1,892.50    | .....        |
| .....          | 19,570.00    | 78,259.50     | 1,684.50         | .....         | 826.50     | .....       | .....        |
| .....          | 321.00       | 105,861.00    | 30,348.50        | .....         | 12,078.00  | 780.00      | .....        |
| .....          | .....        | 419,788.00    | 51,531.00        | .....         | .....      | .....       | .....        |
| .....          | .....        | 525,788.00    | 55,160.75        | .....         | 16,500.00  | .....       | .....        |
| .....          | .....        | 684,300.00    | .....            | .....         | .....      | .....       | .....        |
| .....          | .....        | 702,905.00    | .....            | .....         | 4,471.00   | .....       | .....        |
| .....          | .....        | 638,138.00    | .....            | .....         | 635.50     | .....       | .....        |
| .....          | .....        | 601,822.00    | .....            | .....         | 6,518.00   | .....       | .....        |
| .....          | .....        | 814,029.50    | .....            | .....         | .....      | .....       | .....        |
| .....          | .....        | 620,951.50    | .....            | .....         | .....      | .....       | .....        |
| .....          | .....        | 519,537.50    | .....            | .....         | 42,150.00  | .....       | .....        |
| .....          | .....        | .....         | 17,308.00        | .....         | .....      | .....       | .....        |
| .....          | .....        | 23,575.00     | 5,000.75         | .....         | .....      | .....       | .....        |
| .....          | .....        | 607,783.50    | .....            | .....         | .....      | .....       | .....        |
| .....          | .....        | 980,161.00    | 90,293.50        | .....         | .....      | .....       | .....        |
| .....          | .....        | 1,104,000.00  | 36,000.00        | .....         | .....      | .....       | .....        |
| .....          | .....        | 375,561.00    | 31,861.00        | .....         | 94,258.70  | .....       | .....        |
| .....          | .....        | 652,898.50    | 54,212.75        | .....         | 118,651.20 | .....       | .....        |
| .....          | .....        | 779,786.50    | 16,020.00        | .....         | 10,000.00  | .....       | .....        |
| .....          | .....        | 847,100.00    | 4,450.00         | .....         | 44,000.00  | .....       | .....        |
| .....          | .....        | 1,752,477.00  | .....            | .....         | .....      | .....       | .....        |
| .....          | .....        | 1,471,583.00  | 42,000.00        | .....         | 51,000.00  | .....       | .....        |
| .....          | .....        | 2,002,090.00  | .....            | .....         | .....      | .....       | .....        |
| .....          | .....        | 2,746,700.00  | 1,000.00         | .....         | 121,500.00 | .....       | .....        |
| .....          | .....        | 1,537,600.00  | 25,500.00        | .....         | 12,500.00  | .....       | .....        |
| .....          | .....        | 1,856,078.00  | .....            | .....         | 77,000.00  | 61,500.00   | .....        |
| .....          | .....        | 2,382,400.00  | .....            | .....         | 51,000.00  | 62,000.00   | .....        |
| .....          | .....        | 2,936,830.00  | 99,500.00        | .....         | 77,135.00  | 62,135.00   | .....        |
| .....          | .....        | 2,398,500.00  | 80,000.00        | .....         | 52,250.00  | 48,250.00   | .....        |
| .....          | .....        | 2,603,000.00  | 39,000.00        | .....         | 48,500.00  | 68,500.00   | .....        |
| .....          | .....        | 3,206,002.00  | 71,500.00        | .....         | 63,500.00  | 74,000.00   | .....        |
| .....          | .....        | 2,676,003.00  | 488,000.00       | .....         | 141,000.00 | 138,000.00  | .....        |
| .....          | 1,000.00     | 3,273,100.00  | 118,000.00       | .....         | 119,000.00 | 95,000.00   | .....        |
| .....          | .....        | 1,814,910.00  | 63,100.00        | .....         | 104,200.00 | 113,800.00  | .....        |
| .....          | .....        | 1,773,000.00  | 208,000.00       | .....         | 199,250.00 | 112,750.00  | .....        |
| .....          | 300.00       | 1,667,280.00  | 122,786.50       | .....         | 105,311.50 | 53,457.50   | .....        |
| .....          | 61,005.00    | 717,504.00    | 47,031.75        | .....         | 135,858.00 | 67,204.25   | .....        |
| .....          | 173,000.00   | 155,000.00    | 30,000.00        | .....         | 162,250.00 | 57,500.00   | .....        |
| .....          | 184,618.00   | 1,006,382.00  | 22,000.00        | .....         | 188,750.00 | 40,750.00   | .....        |
| .....          | 165,100.00   | 1,922,000.00  | 161,400.00       | .....         | 137,000.00 | 58,250.00   | .....        |



## XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the Mint at Philadelphia from 1792 to 1886.]

| Calendar years.                             | GOLD COINAGE.  |               |               |                |                  |              |
|---------------------------------------------|----------------|---------------|---------------|----------------|------------------|--------------|
|                                             | Double eagles. | Eagles.       | Half eagles.  | Three dollars. | Quarter eagles.  | Dollars.     |
| 1844.....                                   |                | \$63, 610     | \$1, 701, 650 |                | \$16, 960. 00    |              |
| 1845.....                                   |                | 261, 530      | 2, 085, 495   |                | 227, 627. 50     |              |
| 1846.....                                   |                | 200, 950      | 1, 979, 710   |                | 53, 995. 00      |              |
| 1847.....                                   |                | 8, 622, 580   | 4, 579, 905   |                | 74, 535. 00      |              |
| 1848.....                                   |                | 1, 454, 840   | 1, 303, 875   |                | 22, 215. 00      |              |
| 1849.....                                   |                | 6, 536, 180   | 665, 350      |                | 58, 235. 00      | \$688, 567   |
| 1850.....                                   | \$23, 405, 220 | 2, 914, 510   | 322, 455      |                | 632, 307. 50     | 481, 953     |
| 1851.....                                   | 41, 743, 100   | 1, 763, 280   | 1, 887, 525   |                | 3, 431, 870. 00  | 3, 317, 671  |
| 1852.....                                   | 41, 060, 520   | 2, 631, 060   | 2, 869, 505   |                | 2, 899, 202. 50  | 2, 045, 351  |
| 1853.....                                   | 25, 226, 520   | 2, 012, 530   | 1, 528, 850   |                | 3, 511, 670. 00  | 4, 676, 051  |
| 1854.....                                   | 15, 157, 980   | 542, 500      | 803, 375      | \$415, 854     | 1, 490, 645. 00  | 1, 639, 445  |
| 1855.....                                   | 7, 293, 320    | 1, 217, 010   | 585, 490      | 151, 665       | 588, 700. 00     | 758, 269     |
| 1856.....                                   | 6, 597, 560    | 604, 900      | 989, 950      | 78, 030        | 960, 600. 00     | 578, 356     |
| 1857.....                                   | 8, 787, 500    | 166, 060      | 490, 940      | 62, 673        | 535, 325. 00     | 774, 789     |
| 1858.....                                   | 4, 234, 280    | 25, 210       | 75, 680       | 6, 399         | 118, 442. 50     | 117, 995     |
| 1859.....                                   | 871, 940       | 160, 930      | 84, 070       | 46, 914        | 98, 610. 00      | 168, 244     |
| 1860.....                                   | 11, 553, 400   | 117, 830      | 99, 125       | 21, 465        | 56, 687. 50      | 36, 668      |
| 1861.....                                   | 59, 529, 060   | 1, 132, 330   | 3, 199, 750   | 18, 216        | 3, 181, 295. 00  | 527, 499     |
| 1862.....                                   | 1, 842, 660    | 109, 950      | 22, 325       | 17, 355        | 280, 882. 50     | 1, 326, 865  |
| 1863.....                                   | 2, 855, 800    | 12, 480       | 12, 360       | 15, 117        | 75. 00           | 6, 250       |
| 1864.....                                   | 4, 085, 700    | 35, 800       | 21, 100       | 8, 040         | 7, 185. 00       | 5, 950       |
| 1865.....                                   | 7, 024, 000    | 40, 050       | 6, 475        | 3, 495         | 3, 862. 50       | 3, 725       |
| 1866.....                                   | 13, 975, 500   | 37, 800       | 33, 600       | 12, 090        | 7, 775. 00       | 7, 180       |
| 1867.....                                   | 5, 021, 300    | 31, 400       | 34, 600       | 7, 950         | 8, 125. 00       | 5, 250       |
| 1868.....                                   | 1, 972, 000    | 106, 550      | 28, 625       | 14, 625        | 9, 062. 50       | 10, 525      |
| 1869.....                                   | 3, 503, 100    | 18, 550       | 8, 925        | 7, 575         | 10, 862. 50      | 5, 925       |
| 1870.....                                   | 3, 103, 700    | 25, 350       | 20, 175       | 10, 605        | 11, 387. 50      | 6, 335       |
| 1871.....                                   | 1, 603, 000    | 17, 800       | 16, 150       | 3, 990         | 13, 375. 00      | 3, 930       |
| 1872.....                                   | 5, 037, 600    | 16, 500       | 8, 450        | 6, 090         | 7, 575. 00       | 3, 530       |
| 1873.....                                   | 34, 196, 500   | 8, 250        | 562, 525      | 75             | 445, 062. 50     | 125, 125     |
| 1874.....                                   | 7, 336, 000    | 531, 600      | 17, 540       | 125, 460       | 9, 850. 00       | 198, 820     |
| 1875.....                                   | 5, 914, 800    | 1, 200        | 1, 100        | 60             | 1, 050. 00       | 420          |
| 1876.....                                   | 11, 678, 100   | 7, 320        | 7, 385        | 135            | 10, 552. 50      | 3, 245       |
| 1877.....                                   | 7, 953, 400    | 8, 170        | 5, 760        | 4, 464         | 4, 130. 00       | 3, 920       |
| 1878.....                                   | 10, 872, 900   | 738, 000      | 658, 700      | 246, 972       | 715, 650. 00     | 3, 020       |
| 1879.....                                   | 4, 152, 600    | 3, 847, 700   | 1, 509, 750   | 9, 090         | 222, 475. 00     | 3, 030       |
| 1880.....                                   | 1, 029, 120    | 16, 448, 760  | 15, 832, 180  | 3, 108         | 7, 490. 00       | 1, 636       |
| 1881.....                                   | 45, 200        | 38, 772, 600  | 28, 544, 000  | 1, 650         | 1, 700. 00       | 7, 660       |
| 1882.....                                   | 12, 600        | 23, 244, 800  | 12, 572, 800  | 4, 620         | 10, 100. 00      | 5, 040       |
| 1883.....                                   | 800            | 2, 087, 400   | 1, 167, 200   | 2, 820         | 4, 900. 00       | 10, 840      |
| 1884.....                                   | 1, 420         | 769, 050      | 955, 240      | 3, 318         | 4, 982. 50       | 6, 206       |
| 1885.....                                   | 16, 560        | 2, 535, 270   | 3, 007, 530   | 2, 730         | 2, 217. 50       | 12, 205      |
| 1886.....                                   | 22, 120        | 2, 361, 600   | 1, 942, 160   | 3, 426         | 10, 220. 00      | 6, 016       |
| Total .....                                 | 378, 716, 880  | 126, 696, 570 | 117, 902, 170 | 1, 316, 076    | 22, 578, 417. 50 | 16, 983, 506 |
| December 31, 1886, to<br>June 30, 1887..... | 1, 080         | 400           | 210           | 255            | 167. 50          | 498          |
| Total .....                                 | 378, 717, 960  | 126, 696, 970 | 117, 902, 380 | 1, 316, 331    | 22, 578, 585. 00 | 16, 983, 999 |



## ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

its organization, 1793, to June 30, 1887.]

| SILVER COINAGE. |             |               |                  |               |               |              |              |
|-----------------|-------------|---------------|------------------|---------------|---------------|--------------|--------------|
| Trade dollars.  | Dollars.    | Half dollars. | Quarter dollars. | Twenty cents. | Dimes.        | Half dimes.  | Three cents. |
| -----           | \$20,000    | \$883,000.00  | 883,000.00       | -----         | \$7,250.00    | \$21,500.00  | -----        |
| -----           | 24,500      | 294,500.00    | 230,500.00       | -----         | 175,500.00    | 78,200.00    | -----        |
| -----           | 110,600     | 1,105,000.00  | 127,500.00       | -----         | 3,130.00      | 1,350.00     | -----        |
| -----           | 140,750     | 578,000.00    | 183,500.00       | -----         | 24,500.00     | 63,700.00    | -----        |
| -----           | 15,030      | 290,000.00    | 36,500.00        | -----         | 45,150.00     | 33,400.00    | -----        |
| -----           | 62,600      | 626,000.00    | 85,000.00        | -----         | 83,900.00     | 65,450.00    | -----        |
| -----           | 7,500       | 113,500.00    | 47,700.00        | -----         | 193,150.00    | 47,750.00    | -----        |
| -----           | 1,300       | 100,375.00    | 40,000.00        | -----         | 102,650.00    | 39,050.00    | \$163,422.00 |
| -----           | 1,100       | 38,565.00     | 44,265.00        | -----         | 153,550.00    | 50,025.00    | 559,905.00   |
| -----           | 46,110      | 1,766,354.00  | 3,813,555.00     | -----         | 1,217,301.00  | 667,251.00   | 342,000.00   |
| -----           | 33,140      | 1,491,000.00  | 3,095,000.00     | -----         | 447,000.00    | 287,000.00   | 20,130.00    |
| -----           | 26,000      | 379,750.00    | 714,250.00       | -----         | 207,500.00    | 87,500.00    | 4,170.00     |
| -----           | 63,500      | 469,000.00    | 1,816,000.00     | -----         | 578,000.00    | 244,000.00   | 43,740.00    |
| -----           | 94,000      | 994,000.00    | 2,411,000.00     | -----         | 558,000.00    | 364,000.00   | 31,260.00    |
| -----           | -----       | 2,113,000.00  | 1,842,000.00     | -----         | 154,000.00    | 175,000.00   | 48,120.00    |
| -----           | 256,500     | 374,000.00    | 336,000.00       | -----         | 43,000.00     | 17,000.00    | 10,950.00    |
| -----           | 218,930     | 151,850.00    | 201,350.00       | -----         | 60,700.00     | 39,950.00    | 8,610.00     |
| -----           | 78,500      | 1,444,200.00  | 1,213,650.00     | -----         | 192,400.00    | 164,050.00   | 14,940.00    |
| -----           | 12,090      | 126,175.00    | 233,137.50       | -----         | 84,755.00     | 74,627.50    | 10,906.50    |
| -----           | 27,660      | 251,830.00    | 48,015.00        | -----         | 1,446.00      | 923.00       | 643.80       |
| -----           | 31,170      | 189,785.00    | 23,517.50        | -----         | 3,907.00      | 23.50        | 14.10        |
| -----           | 47,000      | 255,950.00    | 14,825.00        | -----         | 1,050.00      | 675.00       | 255.00       |
| -----           | 49,625      | 372,812.50    | 4,381.25         | -----         | 872.50        | 536.25       | 681.75       |
| -----           | 60,325      | 212,162.50    | 5,156.25         | -----         | 662.50        | 431.25       | 138.75       |
| -----           | 182,700     | 189,100.00    | 7,500.00         | -----         | 46,625.00     | 4,295.00     | 123.00       |
| -----           | 424,300     | 397,950.00    | 4,150.00         | -----         | 25,660.00     | 10,430.00    | 153.00       |
| -----           | 433,000     | 300,450.00    | 21,850.00        | -----         | 47,150.00     | 26,830.00    | 120.00       |
| -----           | 1,115,760   | 582,680.00    | 42,808.00        | -----         | 75,361.00     | 74,443.00    | 127.80       |
| -----           | 1,106,450   | 440,775.00    | 45,737.50        | -----         | 239,645.00    | 147,397.50   | 58.50        |
| \$397,500       | 293,600     | 1,308,750.00  | 371,075.00       | -----         | 394,710.00    | 35,630.00    | 18.00        |
| 987,800         | -----       | 1,180,150.00  | 117,975.00       | -----         | 294,070.00    | -----        | -----        |
| 218,900         | -----       | 3,013,750.00  | 1,073,375.00     | \$7.940       | 1,035,070.00  | -----        | -----        |
| 456,150         | -----       | 4,209,575.00  | 4,454,287.50     | 3,180         | 1,146,115.00  | -----        | -----        |
| 3,039,710       | -----       | 4,152,255.00  | 2,727,927.50     | 102           | 731,051.00    | -----        | -----        |
| 900             | 10,509,550  | 689,200.00    | 565,200.00       | 120           | 167,880.00    | -----        | -----        |
| 1,541           | 14,807,100  | 2,950.00      | 3,675.00         | -----         | 1,510.00      | -----        | -----        |
| 1,987           | 12,601,355  | 4,877.50      | 3,738.75         | -----         | 3,735.50      | -----        | -----        |
| 960             | 9,163,975   | 5,487.50      | 3,243.75         | -----         | 2,497.50      | -----        | -----        |
| 1,097           | 11,101,100  | 2,750.00      | 4,075.00         | -----         | 391,110.00    | -----        | -----        |
| 979             | 12,291,039  | 4,519.50      | 3,859.75         | -----         | 767,571.20    | -----        | -----        |
| -----           | 14,070,875  | 2,637.50      | 2,218.75         | -----         | 336,638.00    | -----        | -----        |
| -----           | 17,787,767  | 3,065.00      | 3,632.50         | -----         | 253,342.70    | -----        | -----        |
| -----           | 19,963,886  | 2,943.00      | 1,471.50         | -----         | 637,757.00    | -----        | -----        |
| 5,107,524       | 129,304,897 | 82,304,836.50 | 28,921,828.50    | 11,342        | 13,151,502.40 | 3,948,791.90 | 1,260,487.20 |
| -----           | 11,390,470  | 235.00        | 117.50           | -----         | 433,369.90    | -----        | -----        |
| 5,107,524       | 140,695,367 | 82,305,071.50 | 28,921,946.00    | 11,342        | 13,584,872.30 | 3,948,791.90 | 1,260,487.20 |



## XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the mint at Philadelphia from

| Calendar years. | MINOR COINAGE. |              |            |
|-----------------|----------------|--------------|------------|
|                 | Five cents.    | Three cents. | Two cents. |
| 1793-1795.....  |                |              |            |
| 1796.....       |                |              |            |
| 1797.....       |                |              |            |
| 1798.....       |                |              |            |
| 1799.....       |                |              |            |
| 1800.....       |                |              |            |
| 1801.....       |                |              |            |
| 1802.....       |                |              |            |
| 1803.....       |                |              |            |
| 1804.....       |                |              |            |
| 1805.....       |                |              |            |
| 1806.....       |                |              |            |
| 1807.....       |                |              |            |
| 1808.....       |                |              |            |
| 1809.....       |                |              |            |
| 1810.....       |                |              |            |
| 1811.....       |                |              |            |
| 1812.....       |                |              |            |
| 1813.....       |                |              |            |
| 1814.....       |                |              |            |
| 1815.....       |                |              |            |
| 1816.....       |                |              |            |
| 1817.....       |                |              |            |
| 1818.....       |                |              |            |
| 1819.....       |                |              |            |
| 1820.....       |                |              |            |
| 1821.....       |                |              |            |
| 1822.....       |                |              |            |
| 1823.....       |                |              |            |
| 1824.....       |                |              |            |
| 1825.....       |                |              |            |
| 1826.....       |                |              |            |
| 1827.....       |                |              |            |
| 1828.....       |                |              |            |
| 1829.....       |                |              |            |
| 1830.....       |                |              |            |
| 1831.....       |                |              |            |
| 1832.....       |                |              |            |
| 1833.....       |                |              |            |
| 1834.....       |                |              |            |
| 1835.....       |                |              |            |
| 1836.....       |                |              |            |
| 1837.....       |                |              |            |
| 1838.....       |                |              |            |
| 1839.....       |                |              |            |
| 1840.....       |                |              |            |
| 1841.....       |                |              |            |
| 1842.....       |                |              |            |
| 1843.....       |                |              |            |



## ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

its organization, 1793, to June 30, 1887.]

| MINOR COINAGE. |             | TOTAL COINAGE. |              |             |              |
|----------------|-------------|----------------|--------------|-------------|--------------|
| Cents.         | Half-cents. | Gold.          | Silver.      | Minor.      | Total.       |
| \$10,660.33    | \$712.67    | \$71,485.00    | \$370,683.80 | \$11,373.00 | \$453,541.80 |
| 9,747.00       | 577.40      | 77,960.00      | 72,348.50    | 10,324.40   | 160,632.90   |
| 8,975.10       | 535.24      | 128,190.00     | 19,320.45    | 9,510.34    | 157,020.79   |
| 9,797.00       | -----       | 205,610.00     | 330,291.00   | 9,797.00    | 545,698.00   |
| 9,045.85       | 60.83       | 213,285.00     | 423,515.00   | 9,106.68    | 645,906.68   |
| 28,221.75      | 1,057.65    | 317,760.00     | 224,296.00   | 29,279.40   | 571,335.40   |
| 13,628.37      | -----       | 422,570.00     | 74,758.00    | 13,628.37   | 510,956.37   |
| 34,351.00      | 71.83       | 423,310.00     | 58,343.00    | 34,422.83   | 516,075.83   |
| 24,713.53      | 489.50      | 258,377.50     | 87,118.00    | 25,203.03   | 370,698.53   |
| 7,568.38       | 5,276.56    | 258,642.50     | 100,340.50   | 12,844.94   | 371,827.94   |
| 9,411.16       | 4,072.32    | 170,367.50     | 149,388.50   | 13,483.48   | 333,239.48   |
| 3,480.00       | 1,780.00    | 324,505.00     | 471,319.00   | 5,260.00    | 801,084.00   |
| 7,272.21       | 2,380.00    | 437,495.00     | 597,448.75   | 9,652.21    | 1,044,595.96 |
| 11,090.00      | 2,000.00    | 284,665.00     | 684,300.00   | 13,090.00   | 982,055.00   |
| 2,228.67       | 5,772.86    | 169,375.00     | 707,376.00   | 8,001.53    | 884,752.53   |
| 14,585.00      | 1,075.00    | 501,435.00     | 638,773.50   | 15,660.00   | 1,155,868.50 |
| 2,180.25       | 315.70      | 497,905.00     | 608,340.00   | 2,495.95    | 1,108,740.95 |
| 10,755.00      | -----       | 290,435.00     | 814,029.50   | 10,755.00   | 1,115,219.50 |
| 4,180.00       | -----       | 477,140.00     | 620,951.50   | 4,180.00    | 1,102,271.50 |
| 3,578.30       | -----       | 77,270.00      | 561,687.50   | 3,578.30    | 642,535.80   |
| -----          | -----       | 3,175.00       | 17,308.00    | -----       | 20,483.00    |
| 28,209.82      | -----       | -----          | 28,575.75    | 28,209.82   | 56,785.57    |
| 39,484.00      | -----       | -----          | 607,783.50   | 39,484.00   | 647,267.50   |
| 31,670.00      | -----       | 242,940.00     | 1,070,454.50 | 31,670.00   | 1,345,064.50 |
| 26,710.00      | -----       | 258,615.00     | 1,140,000.00 | 26,710.00   | 1,425,325.00 |
| 44,075.50      | -----       | 1,319,030.00   | 501,680.70   | 44,075.50   | 1,864,786.20 |
| 3,890.00       | -----       | 189,325.00     | 825,762.45   | 3,890.00    | 1,018,977.45 |
| 20,723.39      | -----       | 88,980.00      | 805,806.50   | 20,723.39   | 915,509.89   |
| -----          | -----       | 72,425.00      | 895,550.00   | -----       | 967,975.00   |
| 12,620.00      | -----       | 93,200.00      | 1,752,477.00 | 12,620.00   | 1,858,297.00 |
| 14,611.00      | 315.00      | 156,385.00     | 1,564,583.00 | 14,926.00   | 1,735,894.00 |
| 15,174.25      | 1,170.00    | 92,245.00      | 2,002,090.00 | 16,344.25   | 2,110,679.25 |
| 23,577.32      | -----       | 194,565.00     | 2,869,200.00 | 23,577.32   | 3,087,342.32 |
| 22,606.24      | 3,030.00    | 140,145.00     | 1,575,600.00 | 25,636.24   | 1,741,381.24 |
| 14,145.00      | 2,435.00    | 295,717.50     | 1,994,578.00 | 16,580.00   | 2,306,875.50 |
| 17,115.00      | -----       | 643,105.00     | 2,495,400.00 | 17,115.00   | 3,155,620.00 |
| 33,592.60      | 11.00       | 714,270.00     | 3,175,600.00 | 33,603.60   | 3,923,473.60 |
| 23,620.00      | -----       | 798,435.00     | 2,579,000.00 | 23,620.00   | 3,401,055.00 |
| 27,390.00      | 770.00      | 978,550.00     | 2,759,000.00 | 28,160.00   | 3,765,710.00 |
| 18,551.00      | 600.00      | 3,954,270.00   | 3,415,002.00 | 19,151.00   | 7,388,423.00 |
| 38,784.00      | 705.00      | 2,186,175.00   | 3,443,003.00 | 39,489.00   | 5,668,667.00 |
| 21,110.00      | 1,990.00    | 4,135,700.00   | 3,606,100.00 | 23,100.00   | 7,764,900.00 |
| 55,583.00      | -----       | 1,148,305.00   | 2,096,010.00 | 55,583.00   | 3,299,898.00 |
| 63,702.00      | -----       | 1,622,515.00   | 2,293,000.00 | 63,702.00   | 3,979,217.00 |
| 31,286.61      | -----       | 1,040,747.50   | 1,949,135.50 | 31,286.61   | 3,021,169.61 |
| 24,627.00      | -----       | 1,207,437.50   | 1,028,603.00 | 24,627.00   | 2,260,667.50 |
| 15,973.67      | -----       | 710,475.00     | 577,750.00   | 15,973.67   | 1,304,198.67 |
| 23,833.90      | -----       | 960,017.50     | 1,442,500.00 | 23,833.90   | 2,426,351.40 |
| 24,283.20      | -----       | 4,062,010.00   | 2,443,750.00 | 24,283.20   | 6,530,043.20 |



## XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the mint at Philadelphia from 1792 to 1876.]

| Calendar years.                          | MINOR COINAGE.  |                |                |
|------------------------------------------|-----------------|----------------|----------------|
|                                          | Five cents.     | Three cents.   | Two cents.     |
| 1844.....                                |                 |                |                |
| 1845.....                                |                 |                |                |
| 1846.....                                |                 |                |                |
| 1847.....                                |                 |                |                |
| 1848.....                                |                 |                |                |
| 1849.....                                |                 |                |                |
| 1850.....                                |                 |                |                |
| 1851.....                                |                 |                |                |
| 1852.....                                |                 |                |                |
| 1853.....                                |                 |                |                |
| 1854.....                                |                 |                |                |
| 1855.....                                |                 |                |                |
| 1856.....                                |                 |                |                |
| 1857.....                                |                 |                |                |
| 1858.....                                |                 |                |                |
| 1859.....                                |                 |                |                |
| 1860.....                                |                 |                |                |
| 1861.....                                |                 |                |                |
| 1862.....                                |                 |                |                |
| 1863.....                                |                 |                |                |
| 1864.....                                |                 |                | \$396, 950. 00 |
| 1865.....                                |                 | \$341, 460. 00 | 272, 800. 00   |
| 1866.....                                | \$737, 125. 00  | 144, 030. 00   | 63, 540. 00    |
| 1867.....                                | 1, 545, 475. 00 | 117, 450. 00   | 58, 775. 00    |
| 1868.....                                | 1, 440, 850. 00 | 97, 560. 00    | 56, 075. 00    |
| 1869.....                                | 819, 750. 00    | 48, 120. 00    | 30, 930. 00    |
| 1870.....                                | 240, 300. 00    | 40, 050. 00    | 17, 225. 00    |
| 1871.....                                | 28, 050. 00     | 18, 120. 00    | 14, 425. 00    |
| 1872.....                                | 301, 800. 00    | 25, 860. 00    | 1, 300. 00     |
| 1873.....                                | 227, 500. 00    | 35, 190. 00    |                |
| 1874.....                                | 176, 900. 00    | 23, 700. 00    |                |
| 1875.....                                | 104, 850. 00    | 6, 840. 00     |                |
| 1876.....                                | 126, 500. 00    | 4, 860. 00     |                |
| 1877.....                                |                 |                |                |
| 1878.....                                | 117. 50         | 70. 50         |                |
| 1879.....                                | 1, 455. 00      | 1, 236. 00     |                |
| 1880.....                                | 997. 75         | 748. 65        |                |
| 1881.....                                | 3, 618. 75      | 32, 417. 25    |                |
| 1882.....                                | 573, 830. 00    | 759. 00        |                |
| 1883.....                                | 1, 148, 471. 05 | 318. 27        |                |
| 1884.....                                | 563, 697. 16    | 169. 26        |                |
| 1885.....                                | 73, 824. 50     | 143. 70        |                |
| 1886.....                                | 166, 514. 50    | 128. 70        |                |
| Total .....                              | 8, 281, 626. 15 | 939, 231. 33   | 912, 020. 00   |
| December 31, 1886, to June 30, 1887..... | 386, 055. 60    | 54. 63         |                |
| Total .....                              | 8, 667, 681. 75 | 939, 285. 96   | 912, 020. 00   |



## ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

its organization, 1793, to June 30, 1887.]

| MINOR COINAGE. |             | TOTAL COINAGE. |                |               |                |
|----------------|-------------|----------------|----------------|---------------|----------------|
| Cents.         | Half-cents. | Gold.          | Silver.        | Minor.        | Total.         |
| \$23,987.52    | -----       | \$1,782,220.00 | \$1,814,750.00 | \$23,987.52   | \$3,620,957.52 |
| 38,948.04      | -----       | 2,574,652.50   | 803,200.00     | 38,948.04     | 3,416,800.54   |
| 41,208.00      | -----       | 2,234,655.00   | 1,347,580.00   | 41,208.00     | 3,623,443.00   |
| 61,836.69      | -----       | 13,277,020.00  | 990,450.00     | 61,836.69     | 14,329,306.69  |
| 64,157.99      | -----       | 2,780,930.00   | 420,050.00     | 64,157.99     | 3,265,137.99   |
| 41,785.00      | \$199.32    | 7,948,332.00   | 922,950.00     | 41,984.32     | 8,913,266.32   |
| 44,268.44      | 199.06      | 27,756,445.50  | 409,600.00     | 44,467.50     | 28,210,513.00  |
| 98,897.07      | 738.36      | 52,143,446.00  | 446,797.00     | 99,635.43     | 52,689,878.43  |
| 50,630.94      | -----       | 51,505,638.50  | 847,410.00     | 50,630.94     | 52,403,679.44  |
| 66,411.31      | 648.47      | 36,355,621.00  | 7,852,571.00   | 67,059.78     | 44,275,251.78  |
| 42,361.56      | 276.79      | 20,049,799.00  | 5,373,270.00   | 42,638.35     | 25,465,707.35  |
| 15,748.29      | 282.50      | 10,594,454.00  | 1,419,170.00   | 16,030.79     | 12,029,654.79  |
| 26,904.63      | 202.15      | 9,809,396.00   | 3,214,240.00   | 27,106.78     | 13,050,742.78  |
| 177,834.56     | 175.90      | 10,817,287.00  | 4,452,260.00   | 178,010.46    | 15,447,557.46  |
| 246,000.00     | -----       | 4,578,006.50   | 4,332,120.00   | 246,000.00    | 9,156,126.50   |
| 364,000.00     | -----       | 1,430,708.00   | 1,037,450.00   | 364,000.00    | 2,832,158.00   |
| 205,660.00     | -----       | 11,885,175.50  | 681,390.00     | 205,660.00    | 12,772,225.50  |
| 101,000.00     | -----       | 67,588,150.00  | 3,107,740.00   | 101,000.00    | 70,796,890.00  |
| 280,750.00     | -----       | 3,600,037.50   | 541,691.50     | 280,750.00    | 4,422,479.00   |
| 498,400.00     | -----       | 2,902,082.00   | 330,517.80     | 498,400.00    | 3,730,999.80   |
| 529,737.14     | -----       | 4,163,775.00   | 248,417.10     | 926,687.14    | 5,338,879.24   |
| 354,292.86     | -----       | 7,081,607.50   | 319,755.00     | 968,552.86    | 8,369,915.36   |
| 98,265.00      | -----       | 14,073,945.00  | 428,909.25     | 1,042,960.00  | 15,545,814.25  |
| 98,210.00      | -----       | 5,108,625.00   | 278,876.25     | 1,819,910.00  | 7,207,411.25   |
| 102,665.00     | -----       | 2,141,387.50   | 430,343.00     | 1,697,150.00  | 4,268,880.50   |
| 64,200.00      | -----       | 3,554,937.50   | 862,643.00     | 963,000.00    | 5,380,580.50   |
| 52,750.00      | -----       | 3,177,552.50   | 829,400.00     | 350,325.00    | 4,357,277.50   |
| 39,295.00      | -----       | 1,658,245.00   | 1,891,179.80   | 99,890.00     | 3,649,314.80   |
| 40,420.00      | -----       | 5,079,745.00   | 1,980,063.50   | 369,380.00    | 7,429,188.50   |
| 116,765.00     | -----       | 35,337,537.50  | 2,801,283.00   | 379,455.00    | 38,518,275.50  |
| 141,875.00     | -----       | 8,219,270.00   | 2,579,995.00   | 342,475.00    | 11,141,740.00  |
| 135,280.00     | -----       | 5,918,630.00   | 5,349,035.00   | 246,970.00    | 11,514,635.00  |
| 79,440.00      | -----       | 11,706,737.50  | 10,269,307.50  | 210,800.00    | 22,186,845.00  |
| 8,525.00       | -----       | 7,979,844.00   | 10,651,045.50  | 8,525.00      | 18,639,414.50  |
| 57,998.50      | -----       | 13,235,242.00  | 11,932,850.00  | 58,186.50     | 25,226,278.50  |
| 162,312.00     | -----       | 9,744,645.00   | 14,816,776.00  | 165,003.00    | 24,726,424.00  |
| 389,649.55     | -----       | 33,322,294.00  | 12,615,693.75  | 391,395.95    | 46,329,383.70  |
| 392,115.75     | -----       | 67,372,810.00  | 9,176,163.75   | 428,151.75    | 76,977,125.50  |
| 385,811.00     | -----       | 35,849,960.00  | 11,500,132.00  | 960,400.00    | 48,310,492.00  |
| 455,981.09     | -----       | 3,273,960.00   | 13,067,968.45  | 1,604,770.41  | 17,946,698.86  |
| 232,617.42     | -----       | 1,740,216.50   | 14,412,369.25  | 796,483.78    | 16,949,069.53  |
| 117,653.84     | -----       | 5,576,512.50   | 18,047,807.20  | 191,622.04    | 23,815,941.74  |
| 176,542.90     | -----       | 4,345,542.00   | 20,606,057.50  | 343,186.10    | 25,294,785.60  |
| 7,665,609.49   | 39,926.11   | 664,193,619.50 | 264,011,209.50 | 17,838,413.08 | 946,043,242.08 |
| 214,623.43     | -----       | 2,605.50       | 11,824,192.40  | 600,733.66    | 12,427,531.56  |
| 7,880,232.92   | 39,926.11   | 664,196,225.00 | 275,835,401.90 | 18,439,146.74 | 958,470,773.64 |



## XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the mint at New Orleans from its organization, 1838, to

| Calendar years.                       | GOLD.          |            |              |                |                 |           | SILVER.    |
|---------------------------------------|----------------|------------|--------------|----------------|-----------------|-----------|------------|
|                                       | Double eagles. | Eagles.    | Half eagles. | Three dollars. | Quarter eagles. | Dollars.  | Dollars.   |
| 1838.....                             |                |            |              |                |                 |           |            |
| 1839.....                             |                |            |              |                | \$44,452.50     |           |            |
| 1840.....                             |                |            | \$152,000    |                | 65,500.00       |           |            |
| 1841.....                             |                | \$25,000   | 41,750       |                | 18,450.00       |           |            |
| 1842.....                             |                | 274,000    | 82,000       |                | 49,500.00       |           |            |
| 1843.....                             |                | 1,751,620  | 505,375      |                | 920,005.00      |           |            |
| 1844.....                             |                | 1,187,000  | 1,823,000    |                |                 |           |            |
| 1845.....                             |                | 475,000    | 205,000      |                |                 |           |            |
| 1846.....                             |                | 817,800    | 290,000      |                | 165,000.00      |           | \$59,000   |
| 1847.....                             |                | 5,715,000  | 60,000       |                | 310,000.00      |           |            |
| 1848.....                             |                | 358,500    |              |                |                 |           |            |
| 1849.....                             |                | 239,000    |              |                |                 | \$215,000 |            |
| 1850.....                             | \$2,820,000    | 575,000    |              |                | 210,000.00      | 14,000    | 40,000     |
| 1851.....                             | 6,300,000      | 2,630,000  | 205,000      |                | 370,000.00      | 290,000   |            |
| 1852.....                             | 3,800,000      | 180,000    |              |                | 350,000.00      | 140,000   |            |
| 1853.....                             | 1,420,000      | 510,000    |              |                |                 | 290,000   |            |
| 1854.....                             | 65,000         | 525,000    | 230,000      | \$72,000       | 382,500.00      |           |            |
| 1855.....                             | 160,000        | 180,000    | 55,500       |                |                 | 55,000    |            |
| 1856.....                             | 45,000         | 145,000    | 50,000       |                | 52,750.00       |           |            |
| 1857.....                             | 600,000        | 55,000     | 65,000       |                | 85,000.00       |           |            |
| 1858.....                             | 705,000        | 200,000    |              |                |                 |           |            |
| 1859.....                             | 182,000        | 23,000     |              |                |                 |           | 360,000    |
| 1860.....                             | 132,000        | 111,000    |              |                |                 |           | 515,000    |
| 1861*.....                            | 100,000        |            |              |                |                 |           |            |
| 1879.....                             | 46,500         | 15,000     |              |                |                 |           | 2,887,000  |
| 1880.....                             |                | 92,000     |              |                |                 |           | 5,305,000  |
| 1881.....                             |                | 83,500     |              |                |                 |           | 5,708,000  |
| 1882.....                             |                | 108,200    |              |                |                 |           | 6,090,000  |
| 1883.....                             |                | 8,000      |              |                |                 |           | 8,725,000  |
| 1884.....                             |                |            |              |                |                 |           | 9,730,000  |
| 1885.....                             |                |            |              |                |                 |           | 9,185,000  |
| 1886.....                             |                |            |              |                |                 |           | 10,710,000 |
| Total .....                           | 16,375,500     | 16,283,620 | 3,764,625    | 72,000         | 3,023,157.50    | 1,004,000 | 59,314,000 |
| Dec. 31, 1886, to June 30, 1887 ..... |                |            |              |                |                 |           | 5,900,000  |
| Total .....                           | 16,375,500     | 16,283,620 | 3,764,625    | 72,000         | 3,023,157.50    | 1,004,000 | 65,214,000 |

\* No coinage from 1862 to 1878, inclusive.



## ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

its suspension, 1861, and from its reopening, 1879, to June 30, 1887.]

| SILVER—continued. |                  |              |             |              | Total gold.   | Total silver. | Total value.   |
|-------------------|------------------|--------------|-------------|--------------|---------------|---------------|----------------|
| Half dollars.     | Quarter dollars. | Dimes.       | Half dimes. | Three cents. |               |               |                |
| -----             | -----            | \$40,243.40  | -----       | -----        | -----         | \$40,243.40   | \$40,243.40    |
| \$81,488          | -----            | 124,327.20   | \$54,827.50 | -----        | \$14,452.50   | 260,642.70    | 305,095.20     |
| 427,550           | \$106,300        | 117,500.00   | 46,750.00   | -----        | 217,500.00    | 698,100.00    | 915,600.00     |
| 200,500           | 113,000          | 200,750.00   | 40,750.00   | -----        | 85,200.00     | 555,000.00    | 640,200.00     |
| 478,500           | 192,250          | 202,000.00   | 17,500.00   | -----        | 405,500.00    | 890,250.00    | 1,295,750.00   |
| 1,134,000         | 242,000          | 15,000.00    | -----       | -----        | 3,177,000.00  | 1,391,000.00  | 4,568,000.00   |
| 1,002,500         | 185,000          | -----        | 11,000.00   | -----        | 3,010,000.00  | 1,198,500.00  | 4,208,500.00   |
| 1,047,000         | -----            | 23,000.00    | -----       | -----        | 680,000.00    | 1,070,000.00  | 1,750,000.00   |
| 1,152,000         | -----            | -----        | -----       | -----        | 1,272,800.00  | 1,211,000.00  | 2,483,800.00   |
| 1,292,000         | 92,000           | -----        | -----       | -----        | 6,085,000.00  | 1,384,000.00  | 7,469,000.00   |
| 1,590,000         | -----            | -----        | 30,000.00   | -----        | 358,500.00    | 1,620,000.00  | 1,978,500.00   |
| 1,155,000         | -----            | 30,000.00    | 7,000.00    | -----        | 454,000.00    | 1,192,000.00  | 1,646,000.00   |
| 1,228,000         | 103,000          | 51,000.00    | 34,500.00   | -----        | 3,619,000.00  | 1,456,500.00  | 5,075,500.00   |
| 201,000           | 22,000           | 40,000.00    | 43,000.00   | \$21,600     | 9,795,000.00  | 327,600.00    | 10,122,600.00  |
| 72,000            | 24,000           | 43,000.00    | 13,000.00   | -----        | 4,470,000.00  | 152,000.00    | 4,622,000.00   |
| 664,000           | 333,000          | 110,000.00   | 118,000.00  | -----        | 2,220,000.00  | 1,225,000.00  | 3,445,000.00   |
| 2,620,000         | 371,000          | 177,000.00   | 78,000.00   | -----        | 1,274,500.00  | 3,246,000.00  | 4,520,500.00   |
| 1,844,000         | 44,000           | -----        | 30,000.00   | -----        | 450,500.00    | 1,918,000.00  | 2,368,500.00   |
| 1,329,000         | 242,000          | 118,000.00   | 55,000.00   | -----        | 292,750.00    | 1,744,000.00  | 2,036,750.00   |
| 409,000           | 295,000          | 154,000.00   | 69,000.00   | -----        | 805,000.00    | 927,000.00    | 1,732,000.00   |
| 3,647,000         | 130,000          | 29,000.00    | 83,000.00   | -----        | 905,000.00    | 3,889,000.00  | 4,794,000.00   |
| 1,417,000         | 65,000           | 48,000.00    | 28,000.00   | -----        | 205,000.00    | 1,918,000.00  | 2,123,000.00   |
| 645,000           | 97,000           | 4,000.00     | 53,000.00   | -----        | 243,000.00    | 1,314,000.00  | 1,557,000.00   |
| 165,000           | -----            | -----        | -----       | -----        | 100,000.00    | 165,000.00    | 265,000.00     |
| -----             | -----            | -----        | -----       | -----        | 61,500.00     | 2,887,000.00  | 2,948,500.00   |
| -----             | -----            | -----        | -----       | -----        | 92,000.00     | 5,305,000.00  | 5,397,000.00   |
| -----             | -----            | -----        | -----       | -----        | 83,500.00     | 5,708,000.00  | 5,791,500.00   |
| -----             | -----            | -----        | -----       | -----        | 108,200.00    | 6,090,000.00  | 6,198,200.00   |
| -----             | -----            | -----        | -----       | -----        | 8,000.00      | 8,725,000.00  | 8,733,000.00   |
| -----             | -----            | -----        | -----       | -----        | -----         | 9,730,000.00  | 9,730,000.00   |
| -----             | -----            | -----        | -----       | -----        | -----         | 9,185,000.00  | 9,185,000.00   |
| -----             | -----            | -----        | -----       | -----        | -----         | 10,710,000.00 | 10,710,000.00  |
| 23,801,538        | 2,656,550        | 1,526,820.60 | 812,327.50  | 21,600       | 40,522,902.50 | 88,132,836.10 | 128,655,738.60 |
| -----             | -----            | -----        | -----       | -----        | -----         | 5,900,000.00  | 5,900,000.00   |
| 23,801,538        | 2,656,550        | 1,526,820.60 | 812,327.50  | 21,600       | 40,522,902.50 | 94,032,836.10 | 134,555,738.60 |



XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

[Statement of coinage at the mint at Dahlonega, Ga., from its organization, 1838, to its suspension, 1861.]

| Calendar year. | GOLD.        |                |                 |          | Total value. |
|----------------|--------------|----------------|-----------------|----------|--------------|
|                | Half eagles. | Three dollars. | Quarter eagles. | Dollars. |              |
| 1838.....      | \$102,915    |                |                 |          | \$102,915.00 |
| 1839.....      | 94,695       |                | \$34,185.00     |          | 128,880.00   |
| 1840.....      | 114,480      |                | 8,830.00        |          | 123,310.00   |
| 1841.....      | 152,475      |                | 10,410.00       |          | 162,885.00   |
| 1842.....      | 298,040      |                | 11,607.50       |          | 309,647.50   |
| 1843.....      | 492,260      |                | 90,522.50       |          | 582,782.50   |
| 1844.....      | 444,910      |                | 43,330.00       |          | 488,240.00   |
| 1845.....      | 453,145      |                | 48,650.00       |          | 501,795.00   |
| 1846.....      | 401,470      |                | 48,257.50       |          | 449,727.50   |
| 1847.....      | 322,025      |                | 39,460.00       |          | 361,485.00   |
| 1848.....      | 237,325      |                | 34,427.50       |          | 271,752.50   |
| 1849.....      | 195,180      |                | 27,362.50       | \$21,588 | 244,130.50   |
| 1850.....      | 219,750      |                | 30,370.00       | 8,382    | 258,502.00   |
| 1851.....      | 313,550      |                | 28,160.00       | 9,882    | 351,592.00   |
| 1852.....      | 457,260      |                | 10,195.00       | 6,360    | 473,815.00   |
| 1853.....      | 448,390      |                | 7,945.00        | 6,583    | 462,918.00   |
| 1854.....      | 282,065      | \$3,360        | 4,400.00        | 2,935    | 292,760.00   |
| 1855.....      | 112,160      |                | 2,807.50        | 1,811    | 116,778.50   |
| 1856.....      | 98,930       |                | 2,185.00        | 1,460    | 102,575.00   |
| 1857.....      | 85,230       |                | 5,910.00        | 3,533    | 94,673.00    |
| 1858.....      | 76,810       |                |                 | 3,477    | 80,287.00    |
| 1859.....      | 51,830       |                | 5,610.00        | 4,952    | 62,392.00    |
| 1860.....      | 73,175       |                |                 | 1,566    | 74,741.00    |
| 1861.....      | 7,985        |                | *               |          | 7,985.00     |
| Total.....     | 5,536,055    | 3,360          | 494,625.00      | 72,529   | 6,106,569.00 |



## XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

Statement of coinage at the mint at Charlotte, N. C., from its organization, 1838, to its suspension, 1861.]

| Calendar year. | GOLD.        |                 |          | Total value. |
|----------------|--------------|-----------------|----------|--------------|
|                | Half eagles. | Quarter eagles. | Dollars. |              |
| 1838.....      | \$64,565     | \$19,770.00     | .....    | \$84,335.00  |
| 1839.....      | 117,335      | 45,432.50       | .....    | 162,767.50   |
| 1840.....      | 95,140       | 32,095.00       | .....    | 127,235.00   |
| 1841.....      | 107,555      | 25,742.50       | .....    | 133,297.50   |
| 1842.....      | 137,400      | 16,842.50       | .....    | 154,242.50   |
| 1843.....      | 221,765      | 65,240.00       | .....    | 287,005.00   |
| 1844.....      | 118,155      | 29,055.00       | .....    | 147,210.00   |
| 1845.....      | .....        | .....           | .....    | .....        |
| 1846.....      | 64,975       | 12,020.00       | .....    | 76,995.00    |
| 1847.....      | 420,755      | 58,065.00       | .....    | 478,820.00   |
| 1848.....      | 322,360      | 41,970.00       | .....    | 364,330.00   |
| 1849.....      | 324,115      | 25,550.00       | \$11,634 | 361,299.00   |
| 1850.....      | 317,955      | 22,870.00       | 6,966    | 347,791.00   |
| 1851.....      | 245,880      | 37,307.50       | 41,267   | 324,454.50   |
| 1852.....      | 362,870      | 24,430.00       | 9,434    | 396,734.00   |
| 1853.....      | 327,855      | .....           | 11,515   | 339,370.00   |
| 1854.....      | 196,455      | 18,237.50       | 4        | 214,696.50   |
| 1855.....      | 198,940      | 9,192.50        | 9,803    | 217,935.50   |
| 1856.....      | 142,285      | 19,782.50       | .....    | 162,067.50   |
| 1857.....      | 156,800      | .....           | 13,280   | 170,080.00   |
| 1858.....      | 194,280      | 22,640.00       | .....    | 216,920.00   |
| 1859.....      | 159,235      | .....           | 5,235    | 164,470.00   |
| 1860.....      | 74,065       | 18,672.50       | .....    | 92,737.50    |
| 1861.....      | 34,395       | .....           | .....    | 34,395.00    |
| Total.....     | 4,405,135    | 544,915.00      | 109,138  | 5,059,188.00 |



## XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR

[Statement of coinage of the Mint at San Francisco]

| Calendar years.                          | GOLD.          |               |              |                |                 |           | SILVER.      |                |
|------------------------------------------|----------------|---------------|--------------|----------------|-----------------|-----------|--------------|----------------|
|                                          | Double eagles. | Eagles.       | Half eagles. | Three dollars. | Quarter eagles. | Dollars.  | Dollars.     | Trade dollars. |
| 1854 .....                               | \$2, 829, 260  | \$1, 238, 260 | \$1, 340     | .....          | \$615           | \$14, 632 | .....        | .....          |
| 1855 .....                               | 17, 593, 500   | 90, 000       | 305, 000     | \$19, 800      | .....           | .....     | .....        | .....          |
| 1856 .....                               | 23, 795, 000   | 680, 000      | 525, 500     | 103, 500       | 177, 800        | 24, 600   | .....        | .....          |
| 1857 .....                               | 19, 410, 000   | 260, 000      | 435, 000     | 42, 000        | 170, 000        | 10, 000   | .....        | .....          |
| 1858 .....                               | 16, 934, 200   | 118, 000      | 93, 000      | .....          | 3, 000          | 10, 000   | .....        | .....          |
| 1859 .....                               | 12, 728, 900   | 70, 000       | 66, 100      | .....          | 38, 000         | 15, 000   | \$20, 000    | .....          |
| 1860 .....                               | 10, 899, 000   | 50, 000       | 106, 000     | 21, 000        | 89, 000         | 13, 000   | .....        | .....          |
| 1861 .....                               | 15, 360, 000   | 155, 000      | 90, 000      | .....          | 60, 000         | .....     | .....        | .....          |
| 1862 .....                               | 17, 083, 460   | 125, 000      | 47, 500      | .....          | 20, 000         | .....     | .....        | .....          |
| 1863 .....                               | 19, 331, 400   | 100, 000      | 85, 000      | .....          | 27, 000         | .....     | .....        | .....          |
| 1864 .....                               | 15, 873, 200   | 25, 000       | 19, 440      | .....          | .....           | .....     | .....        | .....          |
| 1865 .....                               | 20, 850, 000   | 167, 000      | 138, 060     | .....          | 58, 440         | .....     | .....        | .....          |
| 1866 .....                               | 16, 845, 000   | 200, 000      | 219, 600     | .....          | 97, 400         | .....     | .....        | .....          |
| 1867 .....                               | 18, 415, 000   | 90, 000       | 145, 000     | .....          | 70, 000         | .....     | .....        | .....          |
| 1868 .....                               | 16, 750, 000   | 135, 000      | 260, 000     | .....          | 85, 000         | .....     | .....        | .....          |
| 1869 .....                               | 13, 735, 000   | 64, 300       | 155, 000     | .....          | 73, 750         | .....     | .....        | .....          |
| 1870 .....                               | 19, 640, 000   | 80, 000       | 85, 000      | .....          | 40, 000         | 3, 000    | .....        | .....          |
| 1871 .....                               | 18, 560, 000   | 165, 000      | 125, 000     | .....          | 55, 000         | .....     | .....        | .....          |
| 1872 .....                               | 15, 600, 000   | 173, 000      | 182, 000     | .....          | 45, 000         | .....     | 9, 000       | .....          |
| 1873 .....                               | 20, 812, 000   | 120, 000      | 155, 000     | .....          | 67, 500         | .....     | 700          | \$703, 000     |
| 1874 .....                               | 24, 280, 000   | 100, 000      | 80, 000      | .....          | .....           | .....     | .....        | 2, 549, 000    |
| 1875 .....                               | 24, 600, 000   | .....         | 45, 000      | .....          | 29, 000         | .....     | .....        | 4, 487, 000    |
| 1876 .....                               | 31, 940, 000   | 50, 000       | 20, 000      | .....          | 12, 500         | .....     | .....        | 5, 227, 000    |
| 1877 .....                               | 34, 700, 000   | 170, 000      | 133, 500     | .....          | 88, 500         | .....     | .....        | 9, 519, 000    |
| 1878 .....                               | 34, 780, 000   | 261, 000      | 723, 500     | .....          | 445, 000        | .....     | 9, 774, 000  | 4, 162, 000    |
| 1879 .....                               | 24, 476, 000   | 2, 240, 000   | 2, 131, 000  | .....          | 108, 750        | .....     | 9, 110, 000  | .....          |
| 1880 .....                               | 16, 720, 000   | 5, 062, 500   | 6, 744, 500  | .....          | .....           | .....     | 8, 900, 000  | .....          |
| 1881 .....                               | 14, 540, 000   | 9, 700, 000   | 4, 845, 000  | .....          | .....           | .....     | 12, 760, 000 | .....          |
| 1882 .....                               | 22, 500, 000   | 1, 320, 000   | 4, 845, 000  | .....          | .....           | .....     | 9, 250, 000  | .....          |
| 1883 .....                               | 23, 780, 000   | 380, 000      | 416, 000     | .....          | .....           | .....     | 6, 250, 000  | .....          |
| 1884 .....                               | 18, 320, 000   | 1, 242, 500   | 885, 000     | .....          | .....           | .....     | 3, 200, 000  | .....          |
| 1885 .....                               | 13, 670, 000   | 2, 280, 000   | 6, 057, 500  | .....          | .....           | .....     | 1, 497, 000  | .....          |
| 1886 (Dec. 31) .....                     | .....          | 8, 260, 000   | 16, 340, 000 | .....          | .....           | .....     | 750, 000     | .....          |
| Total .....                              | 617, 351, 020  | 35, 171, 560  | 46, 504, 540 | 186, 300       | 1, 861, 255     | 90, 232   | 61, 520, 700 | 26, 647, 000   |
| Dec. 31, 1886, to<br>June 30, 1887 ..... | .....          | 3, 960, 000   | 8, 030, 000  | .....          | .....           | .....     | 16, 000      | .....          |
| Total .....                              | 617, 351, 020  | 39, 131, 560  | 54, 534, 540 | 186, 300       | 1, 861, 255     | 90, 232   | 61, 536, 700 | 26, 647, 000   |



## ORGANIZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES.

from its organization, 1854, to June 30, 1887.]

| SILVER.       |                  |               |              |             | Total gold.    | Total silver.  | Total value.   |
|---------------|------------------|---------------|--------------|-------------|----------------|----------------|----------------|
| Half dollars. | Quarter dollars. | Twenty cents. | Dimes.       | Half dimes. |                |                |                |
|               |                  |               |              |             | \$4,084,207.00 |                | \$4,084,207.00 |
| \$64,975.00   | \$99,100.00      |               |              |             | 18,008,300.00  | \$164,075.00   | 18,172,375.00  |
| 105,500.00    | 71,500.00        |               | \$7,000.00   |             | 25,306,400.00  | 184,000.00     | 25,490,400.00  |
| 79,000.00     | 20,500.00        |               |              |             | 20,327,000.00  | 99,500.00      | 20,426,500.00  |
| 238,000.00    | 30,250.00        |               | 6,000.00     |             | 17,158,200.00  | 274,250.00     | 17,432,450.00  |
| 283,000.00    | 20,000.00        |               | 6,000.00     |             | 12,918,000.00  | 329,000.00     | 13,247,000.00  |
| 236,000.00    | 14,000.00        |               | 14,000.00    |             | 11,178,000.00  | 264,000.00     | 11,442,000.00  |
| 469,750.00    | 24,000.00        |               | 17,250.00    |             | 15,665,000.00  | 511,000.00     | 16,176,000.00  |
| 676,000.00    | 16,750.00        |               | 18,075.00    |             | 17,275,960.00  | 710,825.00     | 17,986,785.00  |
| 458,000.00    |                  |               | 15,750.00    | \$5,000.00  | 19,543,400.00  | 478,750.00     | 20,022,150.00  |
| 329,000.00    | 5,000.00         |               | 23,000.00    | 4,500.00    | 15,917,640.00  | 361,500.00     | 16,279,140.00  |
| 337,500.00    | 10,250.00        |               | 17,500.00    | 6,000.00    | 21,213,500.00  | 371,250.00     | 21,584,750.00  |
| 527,000.00    | 7,000.00         |               | 13,500.00    | 6,000.00    | 17,362,000.00  | 553,500.00     | 17,915,500.00  |
| 598,000.00    | 12,000.00        |               | 14,000.00    | 6,000.00    | 18,720,000.00  | 630,000.00     | 19,350,000.00  |
| 580,000.00    | 24,000.00        |               | 26,000.00    | 14,000.00   | 17,230,000.00  | 644,000.00     | 17,874,000.00  |
| 328,000.00    | 19,000.00        |               | 45,000.00    | 11,500.00   | 14,028,050.00  | 403,500.00     | 14,431,550.00  |
| 502,000.00    |                  |               | 5,000.00     |             | 19,848,000.00  | 507,000.00     | 20,355,000.00  |
| 1,089,000.00  | 7,725.00         |               | 32,000.00    | 8,050.00    | 18,905,000.00  | 1,136,775.00   | 20,041,775.00  |
| 290,000.00    | 20,750.00        |               | 19,000.00    | 41,850.00   | 16,000,000.00  | 380,600.00     | 16,380,600.00  |
| 116,500.00    | 39,000.00        |               | 45,500.00    | 16,200.00   | 21,154,500.00  | 920,900.00     | 22,075,400.00  |
| 197,000.00    | 98,000.00        |               | 24,000.00    |             | 24,460,000.00  | 2,868,000.00   | 27,328,000.00  |
| 1,600,000.00  | 170,000.00       | \$231,000.00  | 907,000.00   |             | 24,674,000.00  | 7,395,000.00   | 32,069,000.00  |
| 2,264,000.00  | 2,149,000.00     |               | 1,042,000.00 |             | 32,022,500.00  | 10,682,000.00  | 42,704,500.00  |
| 2,678,000.00  | 2,249,000.00     |               | 234,000.00   |             | 35,092,000.00  | 14,680,000.00  | 49,772,000.00  |
| 6,000.00      | 35,000.00        |               |              |             | 36,209,500.00  | 13,977,000.00  | 50,186,500.00  |
|               |                  |               |              |             | 28,955,750.00  | 9,110,000.00   | 38,065,750.00  |
|               |                  |               |              |             | 28,527,000.00  | 8,900,000.00   | 37,427,000.00  |
|               |                  |               |              |             | 29,085,000.00  | 12,760,000.00  | 41,845,000.00  |
|               |                  |               |              |             | 28,665,000.00  | 9,250,000.00   | 37,915,000.00  |
|               |                  |               |              |             | 24,576,000.00  | 6,250,000.00   | 30,826,000.00  |
|               |                  |               | 56,496.90    |             | 20,447,500.00  | 3,256,496.90   | 23,703,996.90  |
|               |                  |               | 4,369.00     |             | 22,007,500.00  | 1,501,369.00   | 23,508,869.00  |
|               |                  |               | 20,652.40    |             | 24,600,000.00  | 770,652.40     | 25,370,652.40  |
| 14,052,225.00 | 5,141,825.00     | 231,000.00    | 2,613,093.30 | 119,100.00  | 701,164,907.00 | 110,324,943.30 | 811,489,850.30 |
|               |                  |               | 69,160.20    |             | 11,990,000.00  | 85,160.20      | 12,075,160.20  |
| 14,052,225.00 | 5,141,825.00     | 231,000.00    | 2,682,253.50 | 119,100.00  | 713,154,907.00 | 110,410,103.50 | 823,565,010.50 |



## XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Statement of the coinage of the mint at Carson City]

| Calendar years.    | GOLD.             |                  |                  | SILVER.          |                  |
|--------------------|-------------------|------------------|------------------|------------------|------------------|
|                    | Double eagles.    | Eagles.          | Half eagles.     | Dollars.         | Trade dollars.   |
| 1870.....          | \$75,780          | \$59,080         | \$38,375         | \$12,462         | .....            |
| 1871.....          | 293,740           | 71,850           | 103,850          | 1,376            | .....            |
| 1872.....          | 593,000           | 55,000           | 84,900           | 3,150            | .....            |
| 1873.....          | 448,200           | 45,430           | 37,080           | 2,300            | \$124,500        |
| 1874.....          | 2,301,700         | 167,670          | 105,990          | .....            | 1,373,200        |
| 1875.....          | 2,223,020         | 77,150           | 59,140           | .....            | 1,573,700        |
| 1876.....          | 2,768,820         | 46,960           | 34,435           | .....            | 509,000          |
| 1877.....          | 851,300           | 33,320           | 43,400           | .....            | 534,000          |
| 1878.....          | 263,600           | 32,440           | 45,270           | 2,212,000        | 97,000           |
| 1879.....          | 214,160           | 17,620           | 86,405           | 756,000          | .....            |
| 1880.....          | .....             | 111,900          | 255,085          | 591,000          | .....            |
| 1881.....          | .....             | 240,150          | 69,430           | 296,000          | .....            |
| 1882.....          | 782,800           | 67,640           | 414,085          | 1,133,000        | .....            |
| 1883.....          | 1,199,240         | 120,000          | 64,790           | 1,204,000        | .....            |
| 1884.....          | 1,622,780         | 99,250           | 82,010           | 1,136,000        | .....            |
| 1885.....          | 189,000           | .....            | .....            | 228,000          | .....            |
| <b>Total .....</b> | <b>13,827,140</b> | <b>1,245,460</b> | <b>1,524,245</b> | <b>7,575,288</b> | <b>4,211,400</b> |



## ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

from its organization, 1870, to June 30, 1887.]

| SILVER.       |                  |               |              | Total gold. | Total silver. | Total value.  |
|---------------|------------------|---------------|--------------|-------------|---------------|---------------|
| Half dollars. | Quarter dollars. | Twenty cents. | Dimes.       |             |               |               |
| \$27,308.50   | \$2,085.00       | .....         | .....        | \$173,235   | \$41,855.50   | \$215,090.50  |
| 69,975.00     | 2,722.50         | .....         | \$2,010.00   | 469,440     | 76,083.50     | 545,523.50    |
| 136,000.00    | 2,275.00         | .....         | 2,400.00     | 732,900     | 143,825.00    | 876,725.00    |
| 168,530.00    | 4,115.50         | .....         | 3,119.10     | 530,710     | 302,564.60    | 833,274.60    |
| 29,500.00     | .....            | .....         | 1,081.70     | 2,575,360   | 1,403,781.70  | 3,979,141.70  |
| 504,000.00    | 35,000.00        | \$26,658      | 464,500.00   | 2,359,310   | 2,603,858.00  | 4,963,168.00  |
| 978,000.00    | 1,236,000.00     | 2,000         | 827,000.00   | 2,850,215   | 3,552,000.00  | 6,402,215.00  |
| 710,000.00    | 1,048,000.00     | .....         | 770,000.00   | 928,020     | 3,062,000.00  | 3,990,020.00  |
| 31,000.00     | 249,000.00       | .....         | 20,000.00    | 341,310     | 2,609,000.00  | 2,950,310.00  |
| .....         | .....            | .....         | .....        | 318,185     | 756,000.00    | 1,074,185.00  |
| .....         | .....            | .....         | .....        | 366,985     | 591,000.00    | 957,985.00    |
| .....         | .....            | .....         | .....        | 309,580     | 296,000.00    | 605,580.00    |
| .....         | .....            | .....         | .....        | 1,264,525   | 1,133,000.00  | 2,397,525.00  |
| .....         | .....            | .....         | .....        | 1,384,030   | 1,204,000.00  | 2,588,030.00  |
| .....         | .....            | .....         | .....        | 1,804,040   | 1,136,000.00  | 2,940,040.00  |
| .....         | .....            | .....         | .....        | 189,000     | 228,000.00    | 417,000.00    |
| 2 654,313.50  | 2,579,198.00     | 28,658        | 2,090,110.80 | 16,596,845  | 19,138,968.30 | 35,735,813.30 |



XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION TO 1843.  
RECAPITULATION.

| Calendar years. | GOLD COINAGE.  |             |              |                |                 |          | SILVER COINAGE. |
|-----------------|----------------|-------------|--------------|----------------|-----------------|----------|-----------------|
|                 | Double eagles. | Eagles.     | Half eagles. | Three dollars. | Quarter eagles. | Dollars. | Trade dollars.  |
| 1793-1795       |                | \$27, 950   | \$43, 535    |                |                 |          |                 |
| 1796            |                | 60, 800     | 16, 995      |                | \$165. 00       |          |                 |
| 1797            |                | 91, 770     | 32, 030      |                | 4, 390. 00      |          |                 |
| 1798            |                | 79, 740     | 124, 335     |                | 1, 535. 00      |          |                 |
| 1799            |                | 174, 830    | 37, 255      |                | 1, 200. 00      |          |                 |
| 1800            |                | 259, 650    | 58, 110      |                |                 |          |                 |
| 1801            |                | 292, 540    | 130, 030     |                |                 |          |                 |
| 1802            |                | 150, 900    | 265, 880     |                | 6, 530. 00      |          |                 |
| 1803            |                | 89, 790     | 167, 530     |                | 1, 057. 50      |          |                 |
| 1804            |                | 97, 950     | 152, 375     |                | 8, 317. 50      |          |                 |
| 1805            |                |             | 165, 915     |                | 4, 452. 50      |          |                 |
| 1806            |                |             | 320, 465     |                | 4, 040. 00      |          |                 |
| 1807            |                |             | 420, 465     |                | 17, 030. 00     |          |                 |
| 1808            |                |             | 277, 890     |                | 6, 775. 00      |          |                 |
| 1809            |                |             | 169, 375     |                |                 |          |                 |
| 1810            |                |             | 501, 435     |                |                 |          |                 |
| 1811            |                |             | 497, 905     |                |                 |          |                 |
| 1812            |                |             | 290, 435     |                |                 |          |                 |
| 1813            |                |             | 477, 140     |                |                 |          |                 |
| 1814            |                |             | 77, 270      |                |                 |          |                 |
| 1815            |                |             | 3, 175       |                |                 |          |                 |
| 1816            |                |             |              |                |                 |          |                 |
| 1817            |                |             |              |                |                 |          |                 |
| 1818            |                |             | 242, 940     |                |                 |          |                 |
| 1819            |                |             | 258, 615     |                |                 |          |                 |
| 1820            |                |             | 1, 319, 030  |                |                 |          |                 |
| 1821            |                |             | 173, 205     |                | 16, 120. 00     |          |                 |
| 1822            |                |             | 88, 980      |                |                 |          |                 |
| 1823            |                |             | 72, 425      |                |                 |          |                 |
| 1824            |                |             | 86, 700      |                | 6, 500. 00      |          |                 |
| 1825            |                |             | 145, 300     |                | 11, 085. 00     |          |                 |
| 1826            |                |             | 90, 345      |                | 1, 900. 00      |          |                 |
| 1827            |                |             | 124, 565     |                | 70, 000. 00     |          |                 |
| 1828            |                |             | 140, 145     |                |                 |          |                 |
| 1829            |                |             | 287, 210     |                | 8, 507. 50      |          |                 |
| 1830            |                |             | 631, 755     |                | 11, 350. 00     |          |                 |
| 1831            |                |             | 702, 970     |                | 11, 300. 00     |          |                 |
| 1832            |                |             | 787, 435     |                | 11, 000. 00     |          |                 |
| 1833            |                |             | 968, 150     |                | 10, 400. 00     |          |                 |
| 1834            |                |             | 3, 660, 845  |                | 293, 425. 00    |          |                 |
| 1835            |                |             | 1, 857, 670  |                | 328, 505. 00    |          |                 |
| 1836            |                |             | 2, 765, 735  |                | 1, 369, 965. 00 |          |                 |
| 1837            |                |             | 1, 035, 605  |                | 112, 700. 00    |          |                 |
| 1838            |                | 72, 000     | 1, 600, 420  |                | 137, 345. 00    |          |                 |
| 1839            |                | 382, 480    | 802, 745     |                | 191, 622. 50    |          |                 |
| 1840            |                | 473, 380    | 1, 048, 530  |                | 153, 572. 50    |          |                 |
| 1841            |                | 656, 310    | 380, 945     |                | 54, 602. 50     |          |                 |
| 1842            |                | 1, 089, 070 | 655, 330     |                | 85, 007. 50     |          |                 |
| 1843            |                | 2, 506, 240 | 4, 275, 425  |                | 1, 327, 132. 50 |          |                 |



ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

## RECAPITULATION.

## SILVER COINAGE.

| Dollars.  | Half dollars. | Quarter dollars. | Twenty cents. | Dimes.     | Half dimes. | Three cents. |
|-----------|---------------|------------------|---------------|------------|-------------|--------------|
| \$204,791 | \$161,572.00  |                  |               |            | \$4,320.80  |              |
| 68,150    |               | \$1,473.50       |               | \$2,213.50 | 511.50      |              |
| 12,546    | 1,959.00      | 63.00            |               | 2,526.10   | 2,226.35    |              |
| 327,536   |               |                  |               | 2,755.00   |             |              |
| 423,515   |               |                  |               |            |             |              |
| 220,920   |               |                  |               | 2,176.00   | 1,200.00    |              |
| 54,454    | 15,144.50     |                  |               | 3,464.00   | 1,695.50    |              |
| 41,650    | 14,945.00     |                  |               | 1,097.50   | 650.50      |              |
| 66,064    | 15,857.50     |                  |               | 3,304.00   | 1,892.50    |              |
| 19,570    | 78,259.50     | 1,684.50         |               | 826.50     |             |              |
| 321       | 105,861.00    | 30,348.50        |               | 12,078.00  | 780.00      |              |
|           | 419,788.00    | 51,531.00        |               |            |             |              |
|           | 525,788.00    | 55,160.75        |               | 16,500.00  |             |              |
|           | 684,300.00    |                  |               |            |             |              |
|           | 702,905.00    |                  |               | 4,471.00   |             |              |
|           | 638,138.00    |                  |               | 635.50     |             |              |
|           | 601,822.00    |                  |               | 6,518.00   |             |              |
|           | 814,029.50    |                  |               |            |             |              |
|           | 620,951.50    |                  |               |            |             |              |
|           | 519,537.50    |                  |               | 42,150.00  |             |              |
|           |               | 17,308.00        |               |            |             |              |
|           | 23,575.00     | 5,000.75         |               |            |             |              |
|           | 607,783.50    |                  |               |            |             |              |
|           | 980,161.00    | 90,293.50        |               |            |             |              |
|           | 1,104,000.00  | 36,000.00        |               |            |             |              |
|           | 375,561.00    | 31,861.00        |               | 94,258.70  |             |              |
|           | 652,898.50    | 54,212.75        |               | 118,651.20 |             |              |
|           | 779,786.50    | 16,020.00        |               | 10,000.00  |             |              |
|           | 847,100.00    | 4,450.00         |               | 44,000.00  |             |              |
|           | 1,752,477.00  |                  |               |            |             |              |
|           | 1,471,583.00  | 42,000.00        |               | 51,000.00  |             |              |
|           | 2,002,090.00  |                  |               |            |             |              |
|           | 2,746,700.00  | 1,000.00         |               | 121,500.00 |             |              |
|           | 1,537,600.00  | 25,500.00        |               | 12,500.00  |             |              |
|           | 1,856,078.00  |                  |               | 77,000.00  | 61,500.00   |              |
|           | 2,382,400.00  |                  |               | 51,000.00  | 62,000.00   |              |
|           | 2,936,830.00  | 99,500.00        |               | 77,135.00  | 62,135.00   |              |
|           | 2,398,500.00  | 80,000.00        |               | 52,250.00  | 48,250.00   |              |
|           | 2,603,000.00  | 39,000.00        |               | 48,500.00  | 68,500.00   |              |
|           | 3,206,002.00  | 71,500.00        |               | 63,500.00  | 74,000.00   |              |
|           | 2,676,003.00  | 488,000.00       |               | 141,000.00 | 138,000.00  |              |
| 1,000     | 3,273,100.00  | 118,000.00       |               | 119,000.00 | 95,000.00   |              |
|           | 1,814,910.00  | 63,100.00        |               | 104,200.00 | 113,800.00  |              |
|           | 1,773,000.00  | 208,000.00       |               | 239,493.40 | 112,750.00  |              |
| 300       | 1,748,768.00  | 122,786.50       |               | 229,638.70 | 108,285.00  |              |
| 61,005    | 1,145,054.00  | 153,331.75       |               | 253,358.00 | 113,954.25  |              |
| 173,000   | 355,500.00    | 143,000.00       |               | 363,000.00 | 98,250.00   |              |
| 184,618   | 1,484,882.00  | 214,250.00       |               | 390,750.00 | 58,250.00   |              |
| 165,100   | 3,056,000.00  | 403,400.00       |               | 152,000.00 | 58,250.00   |              |



XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION TO THE CLOSE OF THE FISCAL YEAR 1886.  
RECAPITULATION.

| Calendar years.                            | GOLD COINAGE.    |               |               |                |                  |              | SILVER COINAGE. |
|--------------------------------------------|------------------|---------------|---------------|----------------|------------------|--------------|-----------------|
|                                            | Double eagles.   | Eagles.       | Half eagles.  | Three dollars. | Quarter eagles.  | Dollars.     | Trade dollars.  |
| 1844.....                                  |                  | \$1, 250, 610 | \$4, 087, 715 |                | \$89, 345. 00    |              |                 |
| 1845.....                                  |                  | 736, 530      | 2, 743, 640   |                | 276, 277. 50     |              |                 |
| 1846.....                                  |                  | 1, 018, 750   | 2, 736, 155   |                | 279, 272. 50     |              |                 |
| 1847.....                                  |                  | 14, 337, 580  | 5, 382, 685   |                | 482, 060. 00     |              |                 |
| 1848.....                                  |                  | 1, 813, 340   | 1, 863, 560   |                | 98, 612. 50      |              |                 |
| 1849.....                                  |                  | 6, 775, 180   | 1, 184, 645   |                | 111, 147. 50     | \$936, 789   |                 |
| 1850.....                                  | \$26, 225, 220   | 3, 489, 510   | 860, 160      |                | 895, 547. 50     | 511, 301     |                 |
| 1851.....                                  | 48, 043, 100     | 4, 393, 280   | 2, 651, 955   |                | 3, 867, 337. 50  | 3, 658, 820  |                 |
| 1852.....                                  | 44, 860, 520     | 2, 811, 060   | 3, 689, 635   |                | 3, 283, 827. 50  | 2, 201, 145  |                 |
| 1853.....                                  | 26, 646, 520     | 2, 522, 530   | 2, 305, 095   |                | 3, 519, 615. 00  | 4, 384, 149  |                 |
| 1854.....                                  | 18, 052, 340     | 2, 305, 760   | 1, 513, 235   | \$491, 214     | 1, 896, 397. 50  | 1, 657, 016  |                 |
| 1855.....                                  | 25, 046, 820     | 1, 487, 010   | 1, 257, 090   | 171, 465       | 600, 700. 00     | 824, 883     |                 |
| 1856.....                                  | 30, 437, 560     | 1, 429, 900   | 1, 806, 665   | 181, 530       | 1, 213, 117. 50  | 604, 416     |                 |
| 1857.....                                  | 28, 797, 500     | 481, 060      | 1, 232, 970   | 104, 673       | 796, 235. 00     | 801, 602     |                 |
| 1858.....                                  | 21, 873, 480     | 343, 210      | 439, 770      | 6, 399         | 144, 082. 50     | 131, 472     |                 |
| 1859.....                                  | 13, 782, 840     | 253, 930      | 361, 235      | 46, 914        | 142, 220. 00     | 193, 431     |                 |
| 1860.....                                  | 22, 584, 400     | 278, 830      | 352, 365      | 42, 465        | 164, 360. 00     | 51, 234      |                 |
| 1861.....                                  | 74, 989, 060     | 1, 287, 330   | 3, 332, 130   | 18, 216        | 3, 241, 295. 00  | 527, 499     |                 |
| 1862.....                                  | 18, 926, 120     | 234, 950      | 69, 825       | 17, 355        | 300, 882. 50     | 1, 326, 865  |                 |
| 1863.....                                  | 22, 187, 200     | 112, 480      | 97, 360       | 15, 117        | 27, 075. 00      | 6, 250       |                 |
| 1864.....                                  | 19, 958, 500     | 60, 800       | 40, 540       | 8, 040         | 7, 185. 00       | 5, 950       |                 |
| 1865.....                                  | 27, 874, 000     | 207, 050      | 144, 535      | 3, 495         | 62, 302. 50      | 3, 725       |                 |
| 1866.....                                  | 30, 820, 500     | 237, 800      | 253, 200      | 12, 090        | 105, 175. 00     | 7, 180       |                 |
| 1867.....                                  | 23, 436, 300     | 121, 400      | 179, 600      | 7, 950         | 78, 125. 00      | 5, 250       |                 |
| 1868.....                                  | 18, 722, 000     | 241, 550      | 288, 625      | 14, 625        | 94, 062. 50      | 10, 525      |                 |
| 1869.....                                  | 17, 238, 100     | 82, 850       | 163, 925      | 7, 575         | 84, 612. 50      | 5, 925       |                 |
| 1870.....                                  | 22, 819, 480     | 164, 430      | 143, 550      | 10, 605        | 51, 387. 50      | 9, 335       |                 |
| 1871.....                                  | 20, 456, 740     | 254, 650      | 245, 000      | 3, 990         | 68, 375. 00      | 3, 930       |                 |
| 1872.....                                  | 21, 230, 600     | 244, 500      | 275, 350      | 6, 090         | 52, 575. 00      | 3, 530       |                 |
| 1873.....                                  | 55, 456, 700     | 173, 680      | 754, 605      | 75             | 512, 562. 50     | 125, 125     | \$1, 225, 000   |
| 1874.....                                  | 33, 917, 700     | 799, 270      | 203, 530      | 125, 460       | 9, 850. 00       | 198, 820     | 4, 910, 000     |
| 1875.....                                  | 32, 737, 820     | 78, 350       | 105, 240      | 60             | 30, 050. 00      | 420          | 6, 279, 600     |
| 1876.....                                  | 16, 386, 920     | 104, 280      | 61, 820       | 135            | 23, 052. 50      | 3, 245       | 6, 192, 150     |
| 1877.....                                  | 43, 504, 700     | 211, 490      | 182, 660      | 4, 464         | 92, 630. 00      | 3, 920       | 13, 092, 710    |
| 1878.....                                  | 45, 916, 500     | 1, 031, 440   | 1, 427, 470   | 246, 972       | 1, 160, 650. 00  | 3, 020       | 4, 250, 900     |
| 1879.....                                  | 28, 889, 260     | 6, 120, 320   | 3, 727, 155   | 9, 090         | 331, 225. 00     | 3, 030       | 1, 541          |
| 1880.....                                  | 17, 749, 120     | 21, 715, 160  | 22, 831, 765  | 3, 108         | 7, 490. 00       | 1, 636       | 1, 987          |
| 1881.....                                  | 14, 585, 200     | 48, 796, 250  | 33, 458, 430  | 1, 650         | 1, 700. 00       | 7, 660       | 960             |
| 1882.....                                  | 23, 295, 400     | 24, 740, 640  | 17, 831, 885  | 4, 620         | 10, 100. 00      | 5, 040       | 1, 097          |
| 1883.....                                  | 24, 980, 040     | 2, 595, 400   | 1, 647, 990   | 2, 820         | 4, 900. 00       | 10, 840      | 979             |
| 1884.....                                  | 19, 944, 200     | 2, 110, 800   | 1, 922, 250   | 3, 318         | 4, 982. 50       | 6, 206       |                 |
| 1885.....                                  | 13, 875, 560     | 4, 815, 270   | 9, 065, 030   | 2, 730         | 2, 217. 50       | 12, 205      |                 |
| Dec. 31, 1886..                            | 22, 120          | 10, 621, 600  | 18, 282, 160  | 3, 426         | 10, 220. 00      | 6, 016       |                 |
| Total....                                  | 1, 026, 270, 540 | 179, 397, 210 | 179, 636, 770 | 1, 577, 736    | 28, 502, 370. 00 | 18, 259, 405 | 35, 965, 924    |
| Dec. 31, 1886,<br>to June 30,<br>1887..... | 1, 080           | 3, 960, 400   | 8, 030, 210   | 255            | 167. 50          | 493          |                 |
| Total....                                  | 1, 026, 271, 620 | 183, 357, 610 | 187, 666, 980 | 1, 577, 991    | 28, 502, 537. 50 | 18, 259, 898 | 35, 965, 924    |



## ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

## RECAPITULATION.

## SILVER COINAGE.

| Dollars.    | Half dollars.  | Quarter dollars. | Twenty cents. | Dimes.        | Half dimes.  | Three cents. |
|-------------|----------------|------------------|---------------|---------------|--------------|--------------|
| \$20,000    | \$1,885,500.00 | \$1,068,000.00   | .....         | \$7,250.00    | \$32,500.00  | .....        |
| 24,500      | 1,341,500.00   | 230,500.00       | .....         | 198,500.00    | 78,200.00    | .....        |
| 169,600     | 2,257,000.00   | 127,500.00       | .....         | 3,130.00      | 1,350.00     | .....        |
| 140,750     | 1,870,000.00   | 275,500.00       | .....         | 24,500.00     | 63,700.00    | .....        |
| 15,000      | 1,880,000.00   | 36,500.00        | .....         | 45,150.00     | 63,400.00    | .....        |
| 62,600      | 1,781,000.00   | 85,000.00        | .....         | 113,900.00    | 72,450.00    | .....        |
| 47,500      | 1,341,500.00   | 150,700.00       | .....         | 244,150.00    | 82,250.00    | .....        |
| 1,300       | 301,375.00     | 62,000.00        | .....         | 142,650.00    | 82,050.00    | \$185,022.00 |
| 1,100       | 110,565.00     | 68,265.00        | .....         | 196,550.00    | 63,025.00    | 559,905.00   |
| 46,110      | 2,430,354.00   | 4,146,555.00     | .....         | 1,327,301.00  | 785,251.00   | 342,000.00   |
| 33,140      | 4,111,000.00   | 3,466,000.00     | .....         | 624,000.00    | 365,000.00   | 20,130.00    |
| 26,000      | 2,288,725.00   | 857,350.00       | .....         | 207,500.00    | 117,500.00   | 4,170.00     |
| 63,500      | 1,903,500.00   | 2,129,500.00     | .....         | 703,000.00    | 299,000.00   | 43,740.00    |
| 94,000      | 1,482,000.00   | 2,726,500.00     | .....         | 712,000.00    | 433,000.00   | 31,260.00    |
| .....       | 5,998,000.00   | 2,002,250.00     | .....         | 189,000.00    | 258,000.00   | 48,120.00    |
| 636,500     | 2,074,000.00   | 421,000.00       | .....         | 97,000.00     | 45,000.00    | 10,950.00    |
| 733,930     | 1,032,850.00   | 312,350.00       | .....         | 78,700.00     | 92,950.00    | 8,610.00     |
| 78,500      | 2,078,950.00   | 1,237,650.00     | .....         | 209,650.00    | 164,050.00   | 14,940.00    |
| 12,090      | 802,175.00     | 249,887.50       | .....         | 102,830.00    | 74,627.50    | 10,906.50    |
| 27,660      | 709,830.00     | 48,015.00        | .....         | 17,196.00     | 5,923.00     | 643.80       |
| 31,170      | 518,785.00     | 28,517.50        | .....         | 26,907.00     | 4,523.50     | 14.10        |
| 47,000      | 593,450.00     | 25,075.00        | .....         | 18,550.00     | 6,675.00     | 255.00       |
| 49,625      | 899,812.50     | 11,381.25        | .....         | 14,372.50     | 6,536.25     | 681.75       |
| 60,325      | 810,162.50     | 17,156.25        | .....         | 14,662.50     | 6,431.25     | 138.75       |
| 182,700     | 769,100.00     | 31,500.00        | .....         | 72,625.00     | 18,295.00    | 123.00       |
| 424,300     | 725,950.00     | 23,150.00        | .....         | 70,660.00     | 21,930.00    | 153.00       |
| 445,462     | 829,758.50     | 23,935.00        | .....         | 52,150.00     | 26,830.00    | 120.00       |
| 1,117,136   | 1,741,655.00   | 53,255.50        | .....         | 109,371.00    | 82,493.00    | 127.80       |
| 1,118,600   | 866,775.00     | 68,762.50        | .....         | 261,045.00    | 189,247.50   | 58.50        |
| 296,600     | 1,593,780.00   | 414,190.50       | .....         | 443,329.10    | 51,830.00    | 18.00        |
| .....       | 1,406,650.00   | 215,975.00       | .....         | 319,151.70    | .....        | .....        |
| .....       | 5,117,750.00   | 1,278,375.00     | \$265,598     | 2,406,570.00  | .....        | .....        |
| .....       | 7,451,575.00   | 7,839,287.50     | 5,180         | 3,015,115.00  | .....        | .....        |
| .....       | 7,540,255.00   | 6,024,927.50     | 102           | 1,735,051.00  | .....        | .....        |
| 22,495,550  | 726,200.00     | 849,200.00       | 120           | 187,880.00    | .....        | .....        |
| 27,560,100  | 2,950.00       | 3,675.00         | .....         | 1,510.00      | .....        | .....        |
| 27,397,355  | 4,877.50       | 3,738.75         | .....         | 3,735.50      | .....        | .....        |
| 27,927,975  | 5,487.50       | 3,243.75         | .....         | 2,497.50      | .....        | .....        |
| 27,574,100  | 2,750.00       | 4,075.00         | .....         | 391,110.00    | .....        | .....        |
| 28,470,039  | 4,519.50       | 3,859.75         | .....         | 767,571.20    | .....        | .....        |
| 28,136,875  | 2,637.50       | 2,218.75         | .....         | 393,134.90    | .....        | .....        |
| 28,697,767  | 3,065.00       | 3,632.50         | .....         | 257,711.70    | .....        | .....        |
| 31,423,886  | 2,943.00       | 1,471.50         | .....         | 658,409.40    | .....        | .....        |
| 257,714,885 | 122,812,913.00 | 39,299,401.50    | 271,000       | 19,381,527.10 | 4,880,219.40 | 1,282,087.20 |
| 17,306,470  | 235.00         | 117.50           | .....         | 502,530.10    | .....        | .....        |
| 275,021,355 | 122,813,148.00 | 39,299,519.00    | 271,000       | 19,884,057.20 | 4,880,219.40 | 1,282,087.20 |



XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES, FROM THEIR ORGANIZATION TO 1843.  
RECAPITULATION.

| Calendar years. | MINOR COINAGE. |              |            |
|-----------------|----------------|--------------|------------|
|                 | Five cents.    | Three cents. | Two cents. |
| 1793-1795.....  |                |              |            |
| 1796.....       |                |              |            |
| 1797.....       |                |              |            |
| 1798.....       |                |              |            |
| 1799.....       |                |              |            |
| 1800.....       |                |              |            |
| 1801.....       |                |              |            |
| 1802.....       |                |              |            |
| 1803.....       |                |              |            |
| 1804.....       |                |              |            |
| 1805.....       |                |              |            |
| 1806.....       |                |              |            |
| 1807.....       |                |              |            |
| 1808.....       |                |              |            |
| 1809.....       |                |              |            |
| 1810.....       |                |              |            |
| 1811.....       |                |              |            |
| 1812.....       |                |              |            |
| 1813.....       |                |              |            |
| 1814.....       |                |              |            |
| 1815.....       |                |              |            |
| 1816.....       |                |              |            |
| 1817.....       |                |              |            |
| 1818.....       |                |              |            |
| 1819.....       |                |              |            |
| 1820.....       |                |              |            |
| 1821.....       |                |              |            |
| 1822.....       |                |              |            |
| 1823.....       |                |              |            |
| 1824.....       |                |              |            |
| 1825.....       |                |              |            |
| 1826.....       |                |              |            |
| 1827.....       |                |              |            |
| 1828.....       |                |              |            |
| 1829.....       |                |              |            |
| 1830.....       |                |              |            |
| 1831.....       |                |              |            |
| 1832.....       |                |              |            |
| 1833.....       |                |              |            |
| 1834.....       |                |              |            |
| 1835.....       |                |              |            |
| 1836.....       |                |              |            |
| 1837.....       |                |              |            |
| 1838.....       |                |              |            |
| 1839.....       |                |              |            |
| 1840.....       |                |              |            |
| 1841.....       |                |              |            |
| 1842.....       |                |              |            |
| 1843.....       |                |              |            |



ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES.—Continued.  
RECAPITULATION.

| MINOR COINAGE. |             | TOTAL COINAGE. |              |             |               |
|----------------|-------------|----------------|--------------|-------------|---------------|
| Cents.         | Half cents. | Gold.          | Silver.      | Minor.      | Total.        |
| \$10,660.33    | \$712.67    | \$71,485.00    | \$370,683.80 | \$11,373.00 | \$453,541.80  |
| 9,747.00       | 577.40      | 77,960.00      | 72,348.50    | 10,324.40   | 160,632.90    |
| 8,975.10       | 535.24      | 128,190.00     | 19,320.45    | 9,510.34    | 157,020.79    |
| 9,797.00       | -----       | 205,610.00     | 330,291.00   | 9,797.00    | 545,698.00    |
| 9,045.85       | 60.83       | 213,285.00     | 423,515.00   | 9,106.68    | 645,906.68    |
| 28,221.75      | 1,057.65    | 317,760.00     | 224,296.00   | 29,279.40   | 571,335.40    |
| 13,628.37      | -----       | 422,570.00     | 74,758.00    | 13,628.37   | 510,956.37    |
| 34,351.00      | 71.83       | 423,310.00     | 58,343.00    | 34,422.83   | 516,075.83    |
| 24,713.53      | 489.50      | 258,377.50     | 87,118.00    | 25,203.03   | 370,698.53    |
| 7,568.38       | 5,276.56    | 258,642.50     | 100,340.50   | 12,844.94   | 371,827.94    |
| 9,411.16       | 4,072.32    | 170,367.50     | 149,388.50   | 13,483.48   | 333,239.48    |
| 3,480.00       | 1,780.00    | 324,505.00     | 471,319.00   | 5,260.00    | 801,084.00    |
| 7,272.21       | 2,380.00    | 437,495.00     | 597,448.75   | 9,652.21    | 1,044,595.96  |
| 11,090.00      | 2,000.00    | 284,665.00     | 684,300.00   | 13,090.00   | 982,055.00    |
| 2,228.67       | 5,772.86    | 169,375.00     | 707,376.00   | 8,001.53    | 884,752.53    |
| 14,585.00      | 1,075.00    | 501,435.00     | 638,773.50   | 15,660.00   | 1,155,868.50  |
| 2,180.25       | 315.70      | 497,905.00     | 608,340.00   | 2,495.95    | 1,108,740.95  |
| 10,755.00      | -----       | 290,435.00     | 814,029.50   | 10,755.00   | 1,115,219.50  |
| 4,180.00       | -----       | 477,140.00     | 620,951.50   | 4,180.00    | 1,102,271.50  |
| 3,578.30       | -----       | 77,270.00      | 561,687.50   | 3,578.30    | 642,535.80    |
| -----          | -----       | 3,175.00       | 17,308.00    | -----       | 20,483.00     |
| 28,209.82      | -----       | -----          | 28,575.75    | 28,209.82   | 56,785.57     |
| 39,484.00      | -----       | -----          | 607,783.50   | 39,484.00   | 647,267.50    |
| 31,670.00      | -----       | 242,940.00     | 1,070,454.50 | 31,670.00   | 1,345,064.50  |
| 26,710.00      | -----       | 258,615.00     | 1,140,000.00 | 26,710.00   | 1,425,325.00  |
| 44,075.50      | -----       | 1,319,030.00   | 501,680.70   | 44,075.50   | 1,864,786.20  |
| 3,890.00       | -----       | 189,325.00     | 825,762.45   | 3,890.00    | 1,018,977.45  |
| 20,723.39      | -----       | 88,980.00      | 805,806.50   | 20,723.39   | 915,509.89    |
| -----          | -----       | 72,425.00      | 895,550.00   | -----       | 967,975.00    |
| 12,620.00      | -----       | 93,200.00      | 1,752,477.00 | 12,620.00   | 1,858,297.00  |
| 14,611.00      | 315.00      | 156,385.00     | 1,564,583.00 | 14,926.00   | 1,735,894.00  |
| 15,174.25      | 1,170.00    | 92,245.00      | 2,002,090.00 | 16,344.25   | 2,110,679.25  |
| 23,577.32      | -----       | 194,565.00     | 2,869,200.00 | 23,577.32   | 3,087,342.32  |
| 22,606.24      | 3,030.00    | 140,145.00     | 1,575,600.00 | 25,636.24   | 1,741,381.24  |
| 14,145.00      | 2,435.00    | 295,717.50     | 1,994,578.00 | 16,580.00   | 2,306,875.50  |
| 17,115.00      | -----       | 643,105.00     | 2,495,400.00 | 17,115.00   | 3,155,620.00  |
| 33,592.60      | 11.00       | 714,270.00     | 3,175,600.00 | 33,603.60   | 3,923,473.60  |
| 23,620.00      | -----       | 798,435.00     | 2,579,000.00 | 23,620.00   | 3,401,055.00  |
| 27,390.00      | 770.00      | 978,550.00     | 2,759,000.00 | 28,160.00   | 3,765,710.00  |
| 18,551.00      | 600.00      | 3,954,270.00   | 3,415,002.00 | 19,151.00   | 7,388,423.00  |
| 38,784.00      | 705.00      | 2,186,175.00   | 3,443,003.00 | 39,489.00   | 5,668,667.00  |
| 21,110.00      | 1,990.00    | 4,135,700.00   | 3,606,100.00 | 23,100.00   | 7,764,900.00  |
| 55,583.00      | -----       | 1,148,305.00   | 2,096,010.00 | 55,583.00   | 3,299,898.00  |
| 63,702.00      | -----       | 1,809,765.00   | 2,333,243.40 | 63,702.00   | 4,206,710.40  |
| 31,286.61      | -----       | 1,376,847.50   | 2,209,778.20 | 31,286.61   | 3,617,912.31  |
| 24,627.00      | -----       | 1,675,482.50   | 1,726,703.00 | 24,627.00   | 3,426,812.50  |
| 15,973.67      | -----       | 1,091,857.50   | 1,132,750.00 | 15,973.67   | 2,240,581.17  |
| 23,833.90      | -----       | 1,829,407.50   | 2,332,750.00 | 23,833.90   | 4,185,991.40  |
| 24,283.20      | -----       | 8,108,797.50   | 3,834,750.00 | 24,283.20   | 11,967,830.70 |



XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION TO 1886.  
RECAPITULATION.

| Calendar years.                           | MINOR COINAGE. |              |              |
|-------------------------------------------|----------------|--------------|--------------|
|                                           | Five cents.    | Three cents. | Two cents.   |
| 1844.....                                 |                |              |              |
| 1845.....                                 |                |              |              |
| 1846.....                                 |                |              |              |
| 1847.....                                 |                |              |              |
| 1848.....                                 |                |              |              |
| 1849.....                                 |                |              |              |
| 1850.....                                 |                |              |              |
| 1851.....                                 |                |              |              |
| 1852.....                                 |                |              |              |
| 1853.....                                 |                |              |              |
| 1854.....                                 |                |              |              |
| 1855.....                                 |                |              |              |
| 1856.....                                 |                |              |              |
| 1857.....                                 |                |              |              |
| 1858.....                                 |                |              |              |
| 1859.....                                 |                |              |              |
| 1860.....                                 |                |              |              |
| 1861.....                                 |                |              |              |
| 1862.....                                 |                |              |              |
| 1863.....                                 |                |              |              |
| 1864.....                                 |                |              | \$396,950.00 |
| 1865.....                                 |                | \$341,460.00 | 272,800.00   |
| 1866.....                                 | \$737,125.00   | 144,030.00   | 63,540.00    |
| 1867.....                                 | 1,545,475.00   | 117,450.00   | 58,775.00    |
| 1868.....                                 | 1,440,850.00   | 97,560.00    | 56,075.00    |
| 1869.....                                 | 819,750.00     | 48,120.00    | 30,930.00    |
| 1870.....                                 | 240,300.00     | 40,050.00    | 17,225.00    |
| 1871.....                                 | 28,050.00      | 18,120.00    | 14,425.00    |
| 1872.....                                 | 301,800.00     | 25,860.00    | 1,300.00     |
| 1873.....                                 | 227,500.00     | 35,190.00    |              |
| 1874.....                                 | 176,900.00     | 23,700.00    |              |
| 1875.....                                 | 104,850.00     | 6,840.00     |              |
| 1876.....                                 | 126,500.00     | 4,860.00     |              |
| 1877.....                                 |                |              |              |
| 1878.....                                 | 117.50         | 70.50        |              |
| 1879.....                                 | 1,455.00       | 1,236.00     |              |
| 1880.....                                 | 997.75         | 748.65       |              |
| 1881.....                                 | 3,618.75       | 32,417.25    |              |
| 1882.....                                 | 573,830.00     | 759.00       |              |
| 1883.....                                 | 1,148,471.05   | 318.27       |              |
| 1884.....                                 | 563,697.10     | 169.26       |              |
| 1885.....                                 | 73,824.50      | 143.70       |              |
| 1886.....                                 | 166,514.50     | 128.70       |              |
| Total .....                               | 8,281,626.15   | 939,231.33   | 912,020.00   |
| December 31, 1886, to June 30, 1887 ..... | 386,055.60     | 54.63        |              |
| Total .....                               | 8,667,681.75   | 939,285.96   | 912,020.00   |



ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

## RECAPITULATION.

| MINOR COINAGE. |             | TOTAL COINAGE.   |                |               |                  |
|----------------|-------------|------------------|----------------|---------------|------------------|
| Cents.         | Half cents. | Gold.            | Silver.        | Minor.        | Total.           |
| \$23,987.52    | .....       | \$5,427,670.00   | \$3,013,250.00 | \$23,987.52   | 38,464,907.52    |
| 38,948.04      | .....       | 3,756,447.50     | 1,873,200.00   | 38,948.04     | 5,668,595.54     |
| 41,208.00      | .....       | 4,034,177.50     | 2,558,580.00   | 41,208.00     | 6,633,965.50     |
| 61,836.69      | .....       | 20,202,325.00    | 2,374,450.00   | 61,836.69     | 22,638,611.69    |
| 64,157.99      | .....       | 3,775,512.50     | 2,040,050.00   | 64,157.99     | 5,879,720.49     |
| 41,785.00      | \$199.32    | 9,007,761.50     | 2,114,950.00   | 41,984.32     | 11,164,695.82    |
| 44,268.44      | 199.06      | 31,981,738.50    | 1,866,100.00   | 44,467.50     | 33,892,306.00    |
| 98,897.07      | 738.36      | 62,614,492.50    | 774,397.00     | 99,635.43     | 63,488,524.93    |
| 50,630.94      | .....       | 56,846,187.50    | 999,410.00     | 50,630.94     | 57,896,228.44    |
| 66,411.31      | 648.47      | 39,377,909.00    | 9,077,571.00   | 67,059.78     | 48,522,539.78    |
| 42,361.56      | 276.79      | 25,915,962.50    | 8,619,270.00   | 42,638.35     | 34,577,870.85    |
| 15,748.29      | 282.50      | 29,387,968.00    | 3,501,245.00   | 16,030.79     | 32,905,243.79    |
| 26,904.63      | 202.15      | 35,673,188.50    | 5,142,240.00   | 27,106.78     | 40,842,535.28    |
| 177,834.56     | 175.90      | 32,214,040.00    | 5,478,760.00   | 178,010.46    | 37,870,810.46    |
| 246,000.00     | .....       | 22,938,413.50    | 8,495,370.00   | 246,000.00    | 31,679,783.50    |
| 364,000.00     | .....       | 14,780,570.00    | 3,284,450.00   | 364,000.00    | 18,429,020.00    |
| 205,660.00     | .....       | 23,473,654.00    | 2,259,390.00   | 205,660.00    | 25,938,704.00    |
| 101,000.00     | .....       | 83,395,530.00    | 3,783,740.00   | 101,000.00    | 87,280,270.00    |
| 280,750.00     | .....       | 20,875,997.50    | 1,252,516.50   | 280,750.00    | 22,409,264.00    |
| 498,400.00     | .....       | 22,445,482.00    | 809,267.80     | 498,400.00    | 23,753,149.80    |
| 529,737.14     | .....       | 20,081,415.00    | 609,917.10     | 926,687.14    | 21,618,019.24    |
| 354,292.86     | .....       | 28,295,107.50    | 691,005.00     | 968,552.86    | 29,954,665.36    |
| 98,265.00      | .....       | 31,435,945.00    | 982,409.25     | 1,042,960.00  | 33,461,314.25    |
| 98,210.00      | .....       | 23,828,625.00    | 908,876.25     | 1,819,910.00  | 26,557,411.25    |
| 102,665.00     | .....       | 19,371,387.50    | 1,074,343.00   | 1,697,150.00  | 22,142,880.50    |
| 64,200.00      | .....       | 17,582,987.50    | 1,266,143.00   | 963,000.00    | 19,812,130.50    |
| 52,750.00      | .....       | 23,198,787.50    | 1,378,255.50   | 350,325.00    | 24,927,368.00    |
| 39,295.00      | .....       | 21,032,685.00    | 3,104,038.30   | 99,890.00     | 24,236,613.30    |
| 40,420.00      | .....       | 21,812,645.00    | 2,504,488.50   | 369,380.00    | 24,686,513.50    |
| 116,765.00     | .....       | 57,022,747.50    | 4,024,747.60   | 379,455.00    | 61,426,950.10    |
| 141,875.00     | .....       | 35,254,630.00    | 6,851,776.70   | 342,475.00    | 42,448,881.70    |
| 135,280.00     | .....       | 32,951,940.00    | 15,347,893.00  | 246,970.00    | 48,546,803.00    |
| 79,440.00      | .....       | 46,579,452.50    | 24,503,307.50  | 210,800.00    | 71,293,560.00    |
| 8,525.00       | .....       | 43,999,864.00    | 28,393,045.50  | 8,525.00      | 72,401,434.50    |
| 57,998.50      | .....       | 49,786,052.00    | 28,518,850.00  | 58,186.50     | 78,363,088.50    |
| 162,312.00     | .....       | 39,080,080.00    | 27,569,776.00  | 165,003.00    | 66,814,859.00    |
| 389,649.55     | .....       | 62,308,279.00    | 27,411,693.75  | 391,395.95    | 90,111,368.70    |
| 392,115.75     | .....       | 96,850,890.00    | 27,940,163.75  | 428,151.75    | 125,219,205.50   |
| 385,811.00     | .....       | 65,887,685.00    | 27,973,132.00  | 960,400.00    | 94,821,217.00    |
| 455,981.09     | .....       | 29,241,990.00    | 29,246,968.45  | 1,604,770.41  | 60,093,728.86    |
| 232,617.42     | .....       | 23,991,756.50    | 28,534,866.15  | 796,483.78    | 53,323,106.43    |
| 117,653.84     | .....       | 27,773,012.50    | 28,962,176.20  | 191,622.04    | 56,926,810.74    |
| 176,542.90     | .....       | 28,945,542.00    | 32,086,709.90  | 343,186.10    | 61,375,438.00    |
| 7,665,609.49   | 39,926.11   | 1,433,644,031.00 | 481,607,957.20 | 17,838,413.08 | 1,933,090,401.28 |
| 214,623.43     | .....       | 11,992,605.50    | 17,809,352.60  | 600,733.66    | 30,402,691.76    |
| 7,880,232.92   | 39,926.11   | 1,445,636,636.50 | 499,417,309.80 | 18,439,146.74 | 1,963,493,093.04 |



XXXVII.—COINAGES OF VARIOUS COUNTRIES—CALENDAR YEARS, EXCEPT  
WHERE OTHERWISE STATED IN THE FOOT-NOTES.

| Countries.        | 1884.             |                       | 1885.                |                       | 1886.             |                       |
|-------------------|-------------------|-----------------------|----------------------|-----------------------|-------------------|-----------------------|
|                   | Gold.             | Silver.               | Gold.                | Silver.               | Gold.             | Silver.               |
| United States.... | \$23, 991, 756    | \$28, 534, 866        | \$27, 773, 012       | \$28, 962, 176        | \$28, 945, 542    | \$32, 086, 709        |
| Mexico .....      | <i>a</i> 328, 693 | <i>a</i> 25, 377, 378 | <i>a</i> 423, 250    | <i>a</i> 25, 840, 727 | <i>a</i> 367, 490 | <i>a</i> 26, 991, 804 |
| Great Britain.... | 11, 309, 819      | 3, 204, 824           | 14, 366, 677         | 3, 540, 719           | .....             | 2, 031, 194           |
| Australia.....    | 22, 196, 106      | .....                 | 21, 694, 857         | .....                 | 22, 524, 595      | .....                 |
| India *.....      | .....             | <i>b</i> 17, 353, 531 | <i>b</i> 61, 413     | <i>b</i> 27, 447, 276 | .....             | 27, 121, 414          |
| Canada .....      | .....             | .....                 | .....                | .....                 | .....             | 225, 000              |
| France .....      | .....             | 23, 160               | 55, 854              | .....                 | 4, 455, 733       | 29, 795               |
| Cochin-China....  | .....             | 120, 000              | .....                | 1, 279, 511           | .....             | 3, 215, 771           |
| Monaco.....       | .....             | .....                 | 164, 648             | .....                 | 289, 500          | .....                 |
| Belgium .....     | .....             | .....                 | .....                | .....                 | .....             | †921, 768             |
| Italy .....       | 62, 165           | 2, 121, 953           | 635, 873             | 230, 831              | 227, 771          | 1, 795, 364           |
| Switzerland ..... | .....             | .....                 | .....                | .....                 | 965, 000          | 501, 800              |
| Spain.....        | 4, 983, 004       | 6, 738, 971           | 2, 435, 108          | 3, 678, 314           | 2, 369, 765       | 5, 057, 506           |
| Portugal.....     | 186, 840          | .....                 | 246, 240             | .....                 | 179, 626          | 299, 765              |
| Netherlands ..... | .....             | 182, 910              | 280, 000             | 80, 400               | 217, 647          | .....                 |
| Germany .....     | 13, 723, 494      | 114, 319              | 1, 939, 443          | 577, 664              | 8, 506, 210       | 1, 153, 963           |
| Austria-Hungary   | 2, 444, 004       | <i>c</i> †4, 987, 781 | 2, 791, 958          | †4, 147, 659          | 2, 684, 139       | †4, 384, 433          |
| Norway .....      | .....             | .....                 | .....                | 53, 600               | 539, 484          | .....                 |
| Sweden.....       | 1, 022, 420       | 132, 784              | 33, 500              | 78, 281               | 982, 188          | .....                 |
| Denmark .....     | .....             | .....                 | .....                | .....                 | .....             | 13, 624               |
| Russia.....       | 18, 615, 074      | §1, 238, 746          | 20, 685, 852         | §964, 769             | 14, 761, 717      | §1, 304, 101          |
| Turkey .....      | .....             | .....                 | .....                | .....                 | 3, 652, 000       | 880, 000              |
| Egypt .....       | .....             | .....                 | .....                | .....                 | .....             | ¶3, 204, 151          |
| Japan .....       | <i>d</i> 569, 415 | <i>d</i> 3, 599, 912  | <i>d</i> 1, 004, 005 | <i>d</i> 6, 320, 927  | <i>d</i> 900, 165 | <i>d</i> 9, 086, 077  |
| Hayti.....        | .....             | .....                 | .....                | .....                 | .....             | 144, 750              |
| Chili.....        | .....             | .....                 | 77, 580              | 564, 080              | 37, 210           | 966, 080              |
| Peru.....         | .....             | 1, 400, 949           | .....                | 1, 326, 266           | .....             | 592, 065              |
| Colombia.....     | .....             | .....                 | .....                | .....                 | 26, 965           | 1, 354, 826           |
| Venezuela .....   | .....             | .....                 | .....                | .....                 | .....             | 1, 286, 345           |
| Brazil .....      | .....             | .....                 | 58, 738              | 12, 090               | 20, 653           | 30, 373               |
| Sandwich Islands  | .....             | 700, 000              | .....                | .....                 | .....             | .....                 |
| Total .....       | 99, 432, 795      | 95, 822, 084          | 94, 728, 008         | 105, 105, 290         | 92, 653, 400      | 124, 678, 678         |

\* Rupee calculated at coining rate, \$0.4737.

† Recoinage of 5-franc pieces into subsidiary.

‡ Silver florin calculated at its coining rate, \$0.482.

§ Silver rouble calculated at coining rate, \$0.7718.

¶ Recoinage.

*a* Mexican dollars, fiscal year.

*b* Fiscal years.

*c* Includes recoinage of 1,038,004 florins of 20 kreutzers into 10 kreutzers.

*d* Value in yens, taken as dollars.



XXXVIII.—PRODUCTION OF GOLD AND SILVER IN THE UNITED STATES  
FROM THE ORGANIZATION OF THE MINT, IN 1792, TO 1844, AND ANNUALLY  
SINCE.

[The estimate from 1792 to 1873, inclusive, is by R. W. Raymond, Commissioner, and since by the Director of the Mint.]

| Years.                             | Gold.            | Silver.        | Total.           |
|------------------------------------|------------------|----------------|------------------|
| April 2, 1792—July 31, 1834.....   | \$14, 000, 000   | Insignificant. | \$14, 000, 000   |
| July 31, 1834—December 31, 1844... | 7, 500, 000      | \$250, 000     | 7, 750, 000      |
| 1845.....                          | 1, 008, 327      | 50, 000        | 1, 058, 327      |
| 1846.....                          | 1, 139, 357      | 50, 000        | 1, 189, 357      |
| 1847.....                          | 889, 085         | 50, 000        | 939, 085         |
| 1848.....                          | 10, 000, 000     | 50, 000        | 10, 050, 000     |
| 1849.....                          | 40, 000, 000     | 50, 000        | 40, 050, 000     |
| 1850.....                          | 50, 000, 000     | 50, 000        | 50, 050, 000     |
| 1851.....                          | 55, 000, 000     | 50, 000        | 55, 050, 000     |
| 1852.....                          | 60, 000, 000     | 50, 000        | 60, 050, 000     |
| 1853.....                          | 65, 000, 000     | 50, 000        | 65, 050, 000     |
| 1854.....                          | 60, 000, 000     | 50, 000        | 60, 050, 000     |
| 1855.....                          | 55, 000, 000     | 50, 000        | 55, 050, 000     |
| 1856.....                          | 55, 000, 000     | 50, 000        | 55, 050, 000     |
| 1857.....                          | 55, 000, 000     | 50, 000        | 55, 050, 000     |
| 1858.....                          | 50, 000, 000     | 500, 000       | 50, 500, 000     |
| 1859.....                          | 50, 000, 000     | 100, 000       | 50, 100, 000     |
| 1860.....                          | 46, 000, 000     | 150, 000       | 46, 150, 000     |
| 1861.....                          | 43, 000, 000     | 2, 000, 000    | 45, 000, 000     |
| 1862.....                          | 39, 200, 000     | 4, 500, 000    | 43, 700, 000     |
| 1863.....                          | 40, 000, 000     | 8, 500, 000    | 48, 500, 000     |
| 1864.....                          | 46, 100, 000     | 11, 000, 000   | 57, 100, 000     |
| 1865.....                          | 53, 225, 000     | 11, 250, 000   | 64, 475, 000     |
| 1866.....                          | 53, 500, 000     | 10, 000, 000   | 63, 500, 000     |
| 1867.....                          | 51, 725, 000     | 13, 500, 000   | 65, 225, 000     |
| 1868.....                          | 48, 000, 000     | 12, 000, 000   | 60, 000, 000     |
| 1869.....                          | 49, 500, 000     | 12, 000, 000   | 61, 500, 000     |
| 1870.....                          | 50, 000, 000     | 16, 000, 000   | 66, 000, 000     |
| 1871.....                          | 43, 500, 000     | 23, 000, 000   | 66, 500, 000     |
| 1872.....                          | 36, 000, 000     | 28, 750, 000   | 64, 750, 000     |
| 1873.....                          | 36, 000, 000     | 35, 750, 000   | 71, 750, 000     |
| 1874.....                          | 23, 500, 000     | 37, 300, 000   | 70, 800, 000     |
| 1875.....                          | 33, 400, 000     | 31, 700, 000   | 65, 100, 000     |
| 1876.....                          | 39, 900, 000     | 38, 800, 000   | 78, 700, 000     |
| 1877.....                          | 46, 900, 000     | 39, 800, 000   | 86, 700, 000     |
| 1878.....                          | 51, 200, 000     | 45, 200, 000   | 96, 400, 000     |
| 1879.....                          | 38, 900, 000     | 40, 800, 000   | 79, 700, 000     |
| 1880.....                          | 36, 000, 000     | 39, 200, 000   | 75, 200, 000     |
| 1881.....                          | 34, 700, 000     | 43, 000, 000   | 77, 700, 000     |
| 1882.....                          | 32, 500, 000     | 46, 800, 000   | 79, 300, 000     |
| 1883.....                          | 30, 000, 000     | 46, 200, 000   | 76, 200, 000     |
| 1884.....                          | 30, 800, 000     | 48, 800, 000   | 79, 600, 000     |
| 1885.....                          | 31, 800, 000     | 51, 600, 000   | 83, 400, 000     |
| 1886.....                          | 35, 000, 000     | 51, 000, 000   | 86, 000, 000     |
| Total.....                         | 1, 739, 886, 769 | 750, 100, 000  | 2, 489, 986, 769 |



## XXXIX.—WORLD'S PRODUCTION OF GOLD AND SILVER.

[Kilogram of gold, \$664.60. Kilogram of silver, \$41.56]

| Countries.                  | 1883.         |                 |               |                 | 1884.         |                 |               |                 |
|-----------------------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|
|                             | Gold.         |                 | Silver.       |                 | Gold.         |                 | Silver.       |                 |
|                             | <i>Kilos.</i> | <i>Dollars.</i> | <i>Kilos.</i> | <i>Dollars.</i> | <i>Kilos.</i> | <i>Dollars.</i> | <i>Kilos.</i> | <i>Dollars.</i> |
| United States...            | 45,140        | 30,000,000      | 1,111,646     | 46,200,000      | 46,344        | 30,800,000      | 1,174,206     | 48,800,000      |
| Anstraliasia ....           | 40,852        | 27,150,000      | 3,610         | 150,000         | 42,558        | 28,284,000      | 4,525         | 188,000         |
| Mexico.....                 | 1,438         | 956,000         | 711,480       | 29,569,000      | 1,780         | 1,183,000       | 655,870       | 27,258,000      |
| European countries:         |               |                 |               |                 |               |                 |               |                 |
| Russia .....                | 30,272        | 20,119,000      | 9,990         | 415,000         | 32,913        | 21,874,000      | 9,360         | 389,000         |
| Germany.....                | 458           | 304,000         | †142,700      | 5,930,000       | 555           | 369,000         | †160,000      | 6,650,000       |
| Austria-Hungary.....        | 1,638         | 1,088,000       | 48,700        | 2,024,000       | 1,658         | 1,102,000       | 49,300        | 2,049,000       |
| Sweden .....                | 37            | 25,000          | 1,583         | 66,000          | 20            | 13,000          | 1,816         | 75,000          |
| Norway .....                |               |                 | 5,645         | 235,000         |               |                 | 6,387         | 265,000         |
| Italy .....                 | f142          | 94,000          | f29,259       | 1,216,000       | f142          | 94,000          | f29,259       | 1,216,000       |
| Spain .....                 |               |                 | §54,335       | 2,258,000       |               |                 | §54,335       | 2,258,000       |
| Turkey .....                | f10           | 7,000           | f1,323        | 55,000          | f10           | 7,000           | f1,323        | 55,000          |
| France .....                |               |                 | 6,356         | 264,000         |               |                 | 5,905         | 245,000         |
| Great Britain.              | 2             | 1,000           | 8,500         | 353,000         |               |                 | 8,060         | 335,000         |
| Dominion of Canada.....     | 1,435         | 954,000         |               |                 | ¶1,435        | 954,000         |               |                 |
| South American countries:   |               |                 |               |                 |               |                 |               |                 |
| Argentine Republic...       | 118           | 78,000          | 11,500        | 478,000         | ¶118          | 78,000          | ¶11,500       | 478,000         |
| Colombia.....               | ‡5,802        | 3,856,000       | ‡18,287       | 760,000         | ‡5,802        | 3,856,000       | ‡18,287       | 760,000         |
| Bolivia.....                | 109           | 72,000          | 384,985       | 16,000,000      | ¶109          | 72,000          | ¶384,985      | 16,000,000      |
| Chili.....                  | ‡500          | 332,000         | ‡160,000      | 6,650,000       | 500           | 332,000         | 160,000       | 6,650,000       |
| Brazil.....                 | 952           | 633,000         |               |                 | ¶952          | 633,000         |               |                 |
| Venezuela.....              | 5,023         | 3,338,000       |               |                 | ‡7,033        | 4,674,000       |               |                 |
| Peru .....                  | ‡180          | 120,000         | ‡45,909       | 1,908,000       | 180           | 120,000         | 45,909        | 1,908,000       |
| Japan.....                  | ‡290          | 193,000         | ‡12,940       | 538,000         | 296           | 197,000         | 23,460        | 975,000         |
| Africa .....                | p1,078        | 717,000         | p449          | 19,000          | p1,250        | 830,000         | p238          | 10,000          |
| China (Amoor district)..... | n8,057        | 5,355,000       |               |                 | n9,362        | 6,222,000       |               |                 |
| Total.....                  | 143,533       | 95,392,000      | 2,769,197     | 115,088,000     | 153,017       | 101,694,000     | 2,804,725     | 116,564,000     |

\* G. W. Griffin, United States consul at Sydney, reports the gold production of Australasia for 1886, at \$25,883,884, and for 1885 at \$27,361,603.

† The production officially reported with a deduction of 88,000 kilograms, given by Dr. Soetbeer for 1884, as the amount from foreign ores smelted.

‡ An estimate of the Bureau of the Mint based upon the production for 1885.

§ Estimate of Dr. Soetbeer for 1883.

¶ Estimate of the Bureau of the Mint, based upon the production for 1883.

a Export of gold and silver through the custom-house at Rio de Janeiro.

b Production of the two mills of "El Callao" Mining Company.

c Estimate of the Bureau of the Mint, based upon the exports of bullion and ore officially reported for 1886.

d Production of Government mines for 1886, and of private mines for 1885.



## XXXIX.—WORLD'S PRODUCTION OF GOLD AND SILVER.

Coining rate in United States silver dollars.]

| 1885.         |                 |               |                 | 1886.         |                 |               |                 |
|---------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|
| Gold.         |                 | Silver.       |                 | Gold.         |                 | Silver.       |                 |
| <i>Kilos.</i> | <i>Dollars.</i> | <i>Kilos.</i> | <i>Dollars.</i> | <i>Kilos.</i> | <i>Dollars.</i> | <i>Kilos.</i> | <i>Dollars.</i> |
| 47,848        | 31,800,000      | 1,241,578     | 51,600,000      | 52,663        | 35,000,000      | 1,227,141     | 51,000,000      |
| 41,287        | *27,439,000     | 25,220        | 1,048,000       | 39,761        | *26,425,000     | 29,403        | 1,222,000       |
| 1,304         | 867,000         | 772,670       | 32,112,000      | 924           | 614,000         | ....794,033   | 33,000,000      |
| 38,125        | 25,338,000      | 15,550        | 646,000         | 30,872        | 20,518,000      | 12,707        | 528,000         |
| g1,378        | 916,000         | †142,340      | 5,916,000       | 1,065         | 708,000         | †156,400      | 6,500,000       |
| h1,664        | 1,106,000       | h50,310       | 2,091,000       | †1,664        | 1,106,000       | 150,310       | 2,091,000       |
| 47            | 31,000          | 2,326         | 96,000          | 67            | 45,000          | 3,081         | 129,000         |
| .....         | .....           | 7,200         | 299,000         | .....         | .....           | †7,200        | 299,000         |
| f142          | 94,000          | f29,259       | 1,216,000       | 142           | 94,000          | 29,259        | 1,216,000       |
| .....         | .....           | §54,335       | 2,258,000       | .....         | .....           | §54,335       | 2,258,000       |
| f10           | 7,000           | f1,323        | 55,000          | 10            | 7,000           | 1,323         | 55,000          |
| .....         | .....           | 51,000        | 2,120,000       | .....         | .....           | †51,000       | 2,120,000       |
| .....         | .....           | 7,607         | 316,000         | .....         | .....           | 10,124        | 421,000         |
| m1,080        | 720,000         | .....         | .....           | †1,000        | 665,000         | .....         | .....           |
| ¶118          | 78,000          | ¶11,500       | 478,000         | ¶118          | 78,000          | ¶11,500       | 478,000         |
| f3,762        | 2,500,000       | f9,625        | 400,000         | 3,762         | 2,500,000       | 9,625         | 400,000         |
| ¶109          | 72,000          | ¶384,985      | 16,000,000      | ¶109          | 72,000          | ¶384,985      | 16,000,000      |
| f260          | 173,000         | f180,342      | 7,495,000       | 260           | 173,000         | 180,342       | 7,495,000       |
| 1,204         | 800,000         | 2,640         | 110,000         | a1,502        | 998,000         | a141          | 6,000           |
| 7,033         | 4,674,000       | .....         | .....           | 5,020         | b3,336,000      | .....         | .....           |
| 226           | 150,000         | 47,840        | 1,988,000       | c170          | 113,000         | c96,246       | 4,000,000       |
| 265           | 176,000         | 23,085        | 960,000         | d333          | 221,000         | d24,855       | 1,033,000       |
| p2,083        | 1,384,000       | p1,274        | 53,000          | p2,163        | 1,438,000       | p3,165        | 132,000         |
| n6,997        | 4,650,000       | .....         | .....           | o5,492        | 3,650,000       | .....         | .....           |
| 154,942       | 102,975,000     | 3,062,009     | 127,257,000     | 147,097       | 97,761,000      | 3,137,175     | 130,383,000     |

f Estimated same as officially communicated for 1886.

g Monatshefte zur Statistik des Deutschen Reichs, October, 1886.

h Official for Austria for 1885, with official for Hungary for 1884 added.

i Estimated same as officially communicated for 1882.

l Estimated same as officially communicated for 1884.

m Financial and Mining Record, July 17, 1886.

n Dr. Ivan C. Michels.

o Imports of gold into Great Britain from China.

p Imports into United Kingdom from West and South Africa extracted from Board of Trade returns by A. Sauerbeck, F. S. S.



**XL.—RATIO OF SILVER TO GOLD EACH YEAR SINCE 1687.**

[NOTE.—From 1687 to 1832 the ratios are taken from Dr. A. Soetbeer; from 1833 to 1878 from Pixley and Abell's tables; and from 1878 to 1886 from daily telegrams from London to the Bureau of the Mint.]

| Year.  | Ratio. | Year.  | Ratio. | Year.  | Ratio. | Year.  | Ratio. | Year.  | Ratio. | Year.  | Ratio. |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1687.. | 14.94  | 1721.. | 15.05  | 1755.. | 14.68  | 1788.. | 14.65  | 1821.. | 15.95  | 1854.. | 15.33  |
| 1688.. | 14.94  | 1722.. | 15.17  | 1756.. | 14.94  | 1789.. | 14.75  | 1822.. | 15.80  | 1855.. | 15.38  |
| 1689.. | 15.02  | 1723.. | 15.20  | 1757.. | 14.87  | 1790.. | 15.04  | 1823.. | 15.84  | 1856.. | 15.38  |
| 1690.. | 15.02  | 1724.. | 15.11  | 1758.. | 14.85  | 1791.. | 15.05  | 1824.. | 15.82  | 1857.. | 15.27  |
| 1691.. | 14.98  | 1725.. | 15.11  | 1759.. | 14.15  | 1792.. | 15.17  | 1825.. | 15.70  | 1858.. | 15.38  |
| 1692.. | 14.92  | 1726.. | 15.15  | 1760.. | 14.14  | 1793.. | 15.00  | 1826.. | 15.76  | 1859.. | 15.19  |
| 1693.. | 14.83  | 1727.. | 15.24  | 1761.. | 14.54  | 1794.. | 15.37  | 1827.. | 15.74  | 1860.. | 15.29  |
| 1694.. | 14.87  | 1728.. | 15.11  | 1762.. | 15.27  | 1795.. | 15.55  | 1828.. | 15.78  | 1861.. | 15.50  |
| 1695.. | 15.02  | 1729.. | 14.92  | 1763.. | 14.99  | 1796.. | 15.65  | 1829.. | 15.78  | 1862.. | 15.36  |
| 1696.. | 15.00  | 1730.. | 14.81  | 1764.. | 14.70  | 1797.. | 15.41  | 1830.. | 15.82  | 1863.. | 15.37  |
| 1697.. | 15.20  | 1731.. | 14.94  | 1765.. | 14.83  | 1798.. | 15.59  | 1831.. | 15.72  | 1864.. | 15.37  |
| 1698.. | 15.07  | 1732.. | 15.09  | 1766.. | 14.80  | 1799.. | 15.74  | 1832.. | 15.73  | 1865.. | 15.44  |
| 1699.. | 14.94  | 1733.. | 15.18  | 1767.. | 14.85  | 1800.. | 15.68  | 1833.. | 15.93  | 1866.. | 15.43  |
| 1700.. | 14.81  | 1734.. | 15.39  | 1768.. | 14.80  | 1801.. | 15.46  | 1834.. | 15.73  | 1867.. | 15.57  |
| 1701.. | 15.07  | 1735.. | 15.41  | 1769.. | 14.72  | 1802.. | 15.26  | 1835.. | 15.80  | 1868.. | 15.59  |
| 1702.. | 15.52  | 1736.. | 15.18  | 1770.. | 14.62  | 1803.. | 15.41  | 1836.. | 15.72  | 1869.. | 15.60  |
| 1703.. | 15.17  | 1737.. | 15.02  | 1771.. | 14.66  | 1804.. | 15.41  | 1837.. | 15.83  | 1870.. | 15.57  |
| 1704.. | 15.22  | 1738.. | 14.91  | 1772.. | 14.52  | 1805.. | 15.79  | 1838.. | 15.85  | 1871.. | 15.57  |
| 1705.. | 15.11  | 1739.. | 14.91  | 1773.. | 14.62  | 1806.. | 15.52  | 1839.. | 15.62  | 1872.. | 15.63  |
| 1706.. | 15.27  | 1740.. | 14.94  | 1774.. | 14.62  | 1807.. | 15.43  | 1840.. | 15.62  | 1873.. | 15.92  |
| 1707.. | 15.44  | 1741.. | 14.92  | 1775.. | 14.72  | 1808.. | 16.08  | 1841.. | 15.70  | 1874.. | 16.17  |
| 1708.. | 15.41  | 1742.. | 14.85  | 1776.. | 14.55  | 1809.. | 15.96  | 1842.. | 15.87  | 1875.. | 16.59  |
| 1709.. | 15.31  | 1743.. | 14.85  | 1777.. | 14.54  | 1810.. | 15.77  | 1843.. | 15.93  | 1876.. | 17.88  |
| 1710.. | 15.22  | 1744.. | 14.87  | 1778.. | 14.68  | 1811.. | 15.53  | 1844.. | 15.85  | 1877.. | 17.22  |
| 1711.. | 15.29  | 1745.. | 14.98  | 1779.. | 14.80  | 1812.. | 16.11  | 1845.. | 15.92  | 1878.. | 17.94  |
| 1712.. | 15.31  | 1746.. | 15.13  | 1780.. | 14.72  | 1813.. | 16.25  | 1846.. | 15.90  | 1879.. | 18.40  |
| 1713.. | 15.24  | 1747.. | 15.26  | 1781.. | 14.78  | 1814.. | 15.04  | 1847.. | 15.80  | 1880.. | 18.05  |
| 1714.. | 15.13  | 1748.. | 15.11  | 1782.. | 14.42  | 1815.. | 15.26  | 1848.. | 15.85  | 1881.. | 18.16  |
| 1715.. | 15.11  | 1749.. | 14.80  | 1783.. | 14.48  | 1816.. | 15.28  | 1849.. | 15.78  | 1882.. | 18.19  |
| 1716.. | 15.09  | 1750.. | 14.55  | 1784.. | 14.70  | 1817.. | 15.11  | 1850.. | 15.70  | 1883.. | 18.64  |
| 1717.. | 15.13  | 1751.. | 14.39  | 1785.. | 14.92  | 1818.. | 15.35  | 1851.. | 15.46  | 1884.. | 18.57  |
| 1718.. | 15.11  | 1752.. | 14.54  | 1786.. | 14.96  | 1819.. | 15.33  | 1852.. | 15.59  | 1885.. | 19.41  |
| 1719.. | 15.09  | 1753.. | 14.54  | 1787.. | 14.92  | 1820.. | 15.62  | 1853.. | 15.33  | 1886.. | 20.78  |
| 1720.. | 15.04  | 1754.. | 14.48  |        |        |        |        |        |        |        |        |

NOTE.—Table XLI ("Monetary Statistics of Foreign Countries") is omitted for want of space. It will be found in the separate volume of the Director's report.



(No. 3.)

## REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,  
OFFICE OF INTERNAL REVENUE,  
*Washington, D. C., November 1, 1887.*

SIR: The following report relating to the operations of this Bureau during the fiscal year ended June 30, 1887, and containing certain additional information concerning the work done during the first quarter of the current fiscal year, is respectfully submitted.

The appendix to the bound volume of this report contains a number of tables, which have been carefully prepared, and are printed in the following order, viz:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States, for the fiscal year ended June 30, 1887.

Table B, showing the number and value of internal-revenue stamps ordered from the office of the Commissioner; the receipts from the sale of documentary stamps for validating unstamped instruments, and the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, fermented liquors, and oleomargarine, issued monthly to collectors, during the fiscal year ended June 30, 1887.

Table C, showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1887.

Table D, showing the aggregate receipts from all sources in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1887.

Table E, showing the receipts in the United States from each specific source of revenue now taxable, by fiscal years, from September 1, 1862, to June 30, 1887.

Table F, showing the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1887.

Table G, showing the returns of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation, and by fiscal years, from September 1, 1862, to June 30, 1887; also statement of the production of distilled spirits and fermented liquors in the several States and Territories, by fiscal years, from July 1, 1877, to June 30, 1887.

Table H, showing the receipts from special taxes in the several States and Territories for the special-tax year ended April 30, 1887.



Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1887.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1887.

#### COLLECTIONS FOR THE CURRENT FISCAL YEAR.

It is estimated that the sum of \$120,000,000 will be collected from the various sources of internal revenue during the current fiscal year, provided no changes are made in the rates of taxation now imposed by the internal-revenue laws.

It was estimated in my last annual report that the receipts for the fiscal year ended June 30, 1887, would be not less than \$118,000,000. The actual receipts for that period were \$118,837,301.06, exceeding the estimate by \$837,301.06.

#### COMPARATIVE RECEIPTS FOR THE PAST SIX FISCAL YEARS.

The total receipts from all sources of internal revenue for the fiscal year ended June 30, 1887, were \$118,837,301.06, as compared with \$116,902,869.44 for the year 1886, \$112,421,121.07 for the year 1885, \$121,590,039.83 for the year 1884, \$144,553,344.86 for the year 1883, and \$146,523,273.72 for the year 1882.

#### COLLECTIONS FOR FISCAL YEAR ENDED JUNE 30, 1887.

The following statements exhibit in detail the amount of internal revenue collected during the past year, and also for the first three months of the current fiscal year, the sources from which the revenue is derived, the States and districts in which the collections were made during the past year, the cost of collection, etc.

#### INTERNAL-REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1886 AND 1887.

| Objects of taxation.                                                             | Receipts during fiscal year<br>ended June 30— |                   | Increase. | Decrease.       |
|----------------------------------------------------------------------------------|-----------------------------------------------|-------------------|-----------|-----------------|
|                                                                                  | 1886.                                         | 1887.             |           |                 |
| SPIRITS.                                                                         |                                               |                   |           |                 |
| Spirits distilled from apples, peaches, and<br>grapes.....                       | \$1, 400, 394. 48                             | \$1, 090, 379. 07 | .....     | \$310, 015. 41  |
| Spirits distilled from materials other than<br>apples, peaches, and grapes ..... | 62, 365, 825. 13                              | 59, 551, 972. 59  | .....     | 2, 813, 852. 54 |
| Rectifiers (special tax) .....                                                   | 178, 650. 17                                  | 176, 600. 12      | .....     | 2, 050. 05      |
| Retail liquor-dealers (special tax) .....                                        | 4, 714, 735. 18                               | 4, 587, 268. 21   | .....     | 127, 466. 97    |
| Wholesale liquor-dealers (special tax) .....                                     | 418, 406. 24                                  | 416, 304. 66      | .....     | 2, 101. 58      |
| Manufacturers of stills (special tax) .....                                      | 1, 102. 90                                    | 860. 86           | .....     | 242. 04         |
| Stills and worms manufactured (special<br>tax) .....                             | 3, 000. 00                                    | 2, 860. 00        | .....     | 140. 00         |
| Stamps for distilled spirits intended for<br>export .....                        | 10, 151. 90                                   | 3, 076. 20        | .....     | 7, 075. 70      |
| Total .....                                                                      | 69, 092, 266. 00                              | 65, 829, 321. 71  | .....     | 3, 262, 944. 29 |



## COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES, ETC.—Continued.

| Objects of taxation.                                                                                                                                                                                                        | Receipts during fiscal year<br>ended June 30— |                    | Increase.       | Decrease.    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------------|-----------------|--------------|
|                                                                                                                                                                                                                             | 1886.                                         | 1887.              |                 |              |
| TOBACCO.                                                                                                                                                                                                                    |                                               |                    |                 |              |
| Cigars and cheroots.....                                                                                                                                                                                                    | \$10, 532, 804. 05                            | \$11, 364, 916. 33 | \$832, 112. 28  | .....        |
| Cigarettes.....                                                                                                                                                                                                             | 655, 569. 55                                  | 792, 279. 60       | 136, 710. 05    | .....        |
| Snuff.....                                                                                                                                                                                                                  | 493, 283. 80                                  | 524, 942. 26       | 31, 658. 46     | .....        |
| Tobacco, chewing and smoking.....                                                                                                                                                                                           | 14, 834, 095. 42                              | 15, 995, 019. 46   | 1, 160, 924. 04 | .....        |
| Dealers in leaf-tobacco (special tax).....                                                                                                                                                                                  | 53, 875. 63                                   | 51, 891. 14        | .....           | \$1, 984. 49 |
| Dealers in manufactured tobacco (special tax).....                                                                                                                                                                          | 1, 208, 529. 17                               | 1, 245, 412. 65    | 36, 883. 48     | .....        |
| Manufacturers of tobacco (special tax).....                                                                                                                                                                                 | 5, 575. 85                                    | 5, 563. 75         | .....           | 12. 10       |
| Manufacturers of cigars (special tax).....                                                                                                                                                                                  | 108, 695. 45                                  | 113, 340. 00       | 4, 644. 55      | .....        |
| Peddlers of tobacco (special tax).....                                                                                                                                                                                      | 14, 933. 61                                   | 14, 701. 94        | .....           | 231. 67      |
| Total.....                                                                                                                                                                                                                  | 27, 907, 362. 53                              | 30, 108, 067. 13   | 2, 200, 704. 60 | .....        |
| FERMENTED LIQUORS.                                                                                                                                                                                                          |                                               |                    |                 |              |
| Ale, beer, lager-beer, porter, and other similar fermented liquors.....                                                                                                                                                     | 19, 157, 612. 87                              | 21, 387, 411. 79   | 2, 229, 798. 92 | .....        |
| Brewers (special tax).....                                                                                                                                                                                                  | 186, 928. 89                                  | 187, 352. 24       | 423. 35         | .....        |
| Retail dealers in malt liquors (special tax).....                                                                                                                                                                           | 169, 502. 56                                  | 177, 148. 13       | 7, 645. 57      | .....        |
| Wholesale dealers in malt liquors (special tax).....                                                                                                                                                                        | 162, 686. 97                                  | 170, 275. 33       | 7, 588. 36      | .....        |
| Total.....                                                                                                                                                                                                                  | 19, 676, 731. 29                              | 21, 922, 187. 49   | 2, 245, 456. 20 | .....        |
| OLEOMARGARINE.                                                                                                                                                                                                              |                                               |                    |                 |              |
| Oleomargarine, domestic and imported.....                                                                                                                                                                                   | .....                                         | 435, 924. 04       | 435, 924. 04    | .....        |
| Manufacturers of oleomargarine (special tax).....                                                                                                                                                                           | .....                                         | 31, 700. 00        | 31, 700. 00     | .....        |
| Retail dealers in oleomargarine (special tax).....                                                                                                                                                                          | .....                                         | 154, 924. 00       | 154, 924. 00    | .....        |
| Wholesale dealers in oleomargarine (special tax).....                                                                                                                                                                       | .....                                         | 101, 400. 00       | 101, 400. 00    | .....        |
| Total.....                                                                                                                                                                                                                  | .....                                         | 723, 948. 04       | 723, 948. 04    | .....        |
| BANKS AND BANKERS, NOT NATIONAL.                                                                                                                                                                                            |                                               |                    |                 |              |
| Bank circulation other than national, and banks, bankers, and other parties liable on amount of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them..... | .....                                         | 4, 288. 37         | 4, 288. 37      | .....        |
| Total.....                                                                                                                                                                                                                  | .....                                         | 4, 288. 37         | 4, 288. 37      | .....        |
| MISCELLANEOUS.                                                                                                                                                                                                              |                                               |                    |                 |              |
| Collections not otherwise provided for.....                                                                                                                                                                                 | 32, 087. 17                                   | 29, 283. 49        | .....           | 2, 803. 68   |
| Penalties.....                                                                                                                                                                                                              | 194, 422. 45                                  | 220, 204. 83       | 25, 782. 38     | .....        |
| Total.....                                                                                                                                                                                                                  | 226, 509. 62                                  | 249, 488. 32       | 22, 978. 70     | .....        |
| Aggregate receipts.....                                                                                                                                                                                                     | 116, 902, 869. 44                             | 118, 837, 301. 06  | 934, 431. 62    | .....        |



## WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, and oleomargarine, on which tax was paid during the last two fiscal years are as follows:

| Articles taxed.                                                                                    | Fiscal year ended June 30— |                  | Increase.     | Decrease.   |
|----------------------------------------------------------------------------------------------------|----------------------------|------------------|---------------|-------------|
|                                                                                                    | 1886.                      | 1887.            |               |             |
| Number of gallons of spirits distilled from apples, peaches, and grapes .....                      | 1, 555, 994                | 1, 211, 532      | .....         | 344, 462    |
| Number of gallons of spirits distilled from materials other than apples, peaches, and grapes ..... | 69, 295, 361               | 66, 168, 859     | .....         | 3, 126, 502 |
| Number of cigars .....                                                                             | 3, 510, 898, 488           | 3, 788, 305, 443 | 277, 406, 955 | .....       |
| Number of cigarettes .....                                                                         | 1, 310, 961, 350           | 1, 584, 505, 200 | 273, 543, 850 | .....       |
| Number of pounds of snuff .....                                                                    | 6, 166, 047                | 6, 561, 778      | 395, 731      | .....       |
| Number of pounds of tobacco .....                                                                  | 185, 426, 193              | 199, 937, 743    | 14, 511, 550  | .....       |
| Number of barrels of fermented liquors...                                                          | 20, 710, 933               | 23, 121, 526     | 2, 410, 593   | .....       |
| Number of pounds of oleomargarine .....                                                            | .....                      | 21, 796, 202     | 21, 796, 202  | .....       |

NOTE.—Many detailed tabular statements, omitted for want of space, may be found in the bound volumes of the Commissioner's report.

## RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING THE AGGREGATE COLLECTIONS OF INTERNAL REVENUE, BY STATES AND TERRITORIES, DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| States and Territories. | Aggregate collections. | States and Territories.                         | Aggregate collections. |
|-------------------------|------------------------|-------------------------------------------------|------------------------|
| Alabama.....            | \$78, 542. 76          | New Hampshire .....                             | \$377, 562. 37         |
| Arkansas.....           | 97, 630. 38            | New Jersey.....                                 | 4, 596, 161. 56        |
| California.....         | 2, 081, 221. 57        | New Mexico <i>g</i> .....                       | 63, 565. 42            |
| Colorado <i>a</i> ..... | 260, 154. 86           | New York.....                                   | 15, 101, 203. 03       |
| Connecticut.....        | 481, 405. 47           | North Carolina .....                            | 1, 950, 701. 71        |
| Delaware <i>b</i> ..... | 263, 297. 80           | Ohio.....                                       | 13, 898, 226. 86       |
| Florida.....            | 322, 903. 20           | Oregon <i>h</i> .....                           | 152, 318. 15           |
| Georgia.....            | 336, 705. 86           | Pennsylvania.....                               | 8, 120, 282. 73        |
| Illinois.....           | 24, 825, 704. 34       | Rhode Island.....                               | 226, 231. 11           |
| Indiana.....            | 4, 259, 038. 68        | South Carolina .....                            | 100, 146. 85           |
| Iowa.....               | 1, 951, 124. 89        | Tennessee.....                                  | 1, 012, 516. 05        |
| Kansas.....             | 211, 120. 11           | Texas.....                                      | 209, 343. 92           |
| Kentucky.....           | 12, 417, 529. 63       | Vermont.....                                    | 30, 119. 75            |
| Louisiana.....          | 543, 748. 98           | Virginia.....                                   | 2, 923, 394. 64        |
| Maine.....              | 50, 286. 45            | West Virginia.....                              | 538, 266. 42           |
| Maryland <i>c</i> ..... | 2, 875, 597. 06        | Wisconsin.....                                  | 3, 179, 964. 01        |
| Massachusetts.....      | 2, 471, 131. 00        |                                                 |                        |
| Michigan.....           | 1, 801, 907. 37        | Total by States and Territories.....            | 118, 829, 523. 98      |
| Minnesota.....          | 554, 088. 98           | Cash receipts from sale of adhesive stamps..... | 7, 777. 08             |
| Mississippi.....        | 42, 608. 16            |                                                 |                        |
| Missouri.....           | 7, 858, 789. 27        | Aggregate receipts.....                         | 118, 837, 301. 06      |
| Montana <i>d</i> .....  | 101, 158. 38           |                                                 |                        |
| Nebraska <i>e</i> ..... | 2, 393, 404. 70        |                                                 |                        |
| Nevada <i>f</i> .....   | 70, 419. 50            |                                                 |                        |

*a* Including the Territory of Wyoming.

*b* Including the State of Delaware, two counties of Virginia, and nine counties of Maryland.

*c* Including the District of Columbia.

*d* Including the Territory of Idaho.

*e* Including the Territory of Dakota.

*f* Including the Territory of Utah.

*g* Including the Territory of Arizona.

*h* Including Alaska and the Territory of Washington.



## COST OF COLLECTION.

The cost of collection for the past fiscal year, distributed among the different items of appropriation, was approximately as follows:

|                                                                                                                                                                                         |                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| For salaries and expenses of collectors, including pay of deputy collectors, clerks, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine..... | \$1,807,851.61 |
| For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses.....                                                          | 1,933,376.83   |
| For paper for internal-revenue stamps .....                                                                                                                                             | 48,219.49      |
| For expenses of detecting and punishing violations of internal-revenue laws.....                                                                                                        | 24,998.20      |
| For salaries of officers, clerks, and employés in the office of Commissioner of Internal Revenue .....                                                                                  | 250,702.74     |
| Total.....                                                                                                                                                                              | 4,065,148.87   |

being about 3.4 per cent. of the amount collected.

The cost of collection for the year 1886 was \$4,311,802.70, which was about 3.6 per cent. of the collections for that year. The statement of cost of collection for the fiscal year 1887 does not include the cost of printing internal-revenue stamps, the appropriation for which is made directly to the Bureau of Engraving and Printing, and is not under the control of this office.

## GENERAL CONDITION OF THE SERVICE.

Examinations of the offices of the several collectors of internal revenue were frequently made during the fiscal year, and it appears from the reports of such examinations that the condition of the service is good.

## REDUCTION IN THE NUMBER OF INTERNAL-REVENUE DISTRICTS.

By an Executive order dated May 21, 1887, the following internal-revenue collection districts were abolished, and their territory consolidated with other districts, viz:

|                                  |                                         |
|----------------------------------|-----------------------------------------|
| District of Delaware.            | Fifteenth district of New York.         |
| Second district of Illinois.     | Sixth district of North Carolina.       |
| Fourth district of Illinois.     | Sixth district of Ohio.                 |
| Eleventh district of Indiana.    | Nineteenth district of Pennsylvania.    |
| Second district of Iowa.         | Twenty-second District of Pennsylvania. |
| District of Maine.               | District of Rhode Island.               |
| Tenth district of Massachusetts. | First district of Texas.                |
| District of Mississippi.         | District of Vermont.                    |
| Fourth district of Missouri.     | Fourth district of Virginia.            |
| District of Nevada.              | Third district of Wisconsin.            |
| Third district of New Jersey.    | Sixth district of Wisconsin.            |

The total number of districts abolished being twenty-two.

This action has very considerably lessened the cost of collecting the internal-revenue taxes, and has not in any manner been detrimental to the interest of the tax-payers, so far as this office has been informed.

## MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation was made in that act. In accordance with the aforesaid



requirement, I submit the following detailed statement of miscellaneous expenses incurred :

|                                                                                                                             |              |
|-----------------------------------------------------------------------------------------------------------------------------|--------------|
| Express charges on public money forwarded by collectors and deputy collectors to depository.....                            | \$4, 137. 06 |
| Telegraphing on public business.....                                                                                        | 645. 73      |
| Locks for distilleries.....                                                                                                 | 2, 452. 65   |
| Hydrometers for use in gauging spirits.....                                                                                 | 6, 544. 67   |
| Gauging rods and sealed measures.....                                                                                       | 94. 17       |
| Steel dies for canceling tobacco stamps.....                                                                                | 3. 30        |
| Wax seals for sealing packages of stamps.....                                                                               | 14. 00       |
| Coin scale for collector's office at St. Louis.....                                                                         | 75. 00       |
| Stationery for internal-revenue officers.....                                                                               | 15, 124. 33  |
| Internal-revenue record for revenue officers.....                                                                           | 2, 400. 12   |
| Federal Reporter for office of Commissioner.....                                                                            | 10. 00       |
| Compensation of United States attorneys in internal-revenue cases, allowed under sections 827 and 838 Revised Statutes..... | 2, 985. 00   |
| Traveling expenses of clerks, etc., under special orders of the Department.....                                             | 305. 67      |
| Expenses of seizures and sales by collectors.....                                                                           | 360. 20      |
| Total.....                                                                                                                  | 35, 151. 90  |

#### REVENUE AGENTS.

Twenty revenue agents have been employed during the last fiscal year, one as chief of division in this office, twelve in charge of territorial divisions, three in the examination of the offices and accounts of collectors, and four in assisting agents in charge of divisions and on special duty.

#### EXPENSES OF REVENUE AGENTS.

There has been expended from the appropriation for salaries and expenses of revenue agents during the year as follows :

|                                              |               |
|----------------------------------------------|---------------|
| Aggregate salary of agents.....              | \$42, 611. 00 |
| Aggregate amount for traveling expenses..... | 31, 239. 37   |
| Stationery furnished agents.....             | 213. 21       |
| Transportation over Pacific railroads.....   | 228. 37       |
| Total.....                                   | 74, 291. 95   |

#### WORK OF REVENUE AGENTS.

Twelve hundred and fourteen violations of internal-revenue law have been reported by revenue agents during the year; 519 persons have been arrested on their information; property to the value of \$83,382.94 has been reported by them for seizure, and \$109,264.09 for assessments for unpaid taxes and penalties. Two hundred and eleven examinations of the accounts of collectors have been made, and the condition of the offices reported upon by agents, and ninety-eight transfers of collectors' offices under new bond, new appointment, and consolidation of districts have been made under their supervision.

#### ILLICIT STILLLS SEIZED.

The following statement shows the number of illicit stills seized, persons arrested, and casualties to officers and employes, during the last fiscal year:



| Districts.                 | Stills seized. |          | Number of persons arrested. | Casualties.                  |                               |
|----------------------------|----------------|----------|-----------------------------|------------------------------|-------------------------------|
|                            | Destroyed.     | Removed. |                             | Officers or employes killed. | Officers or employes wounded. |
| Alabama.....               | 24             | 3        | 17                          | .....                        | .....                         |
| Arkansas.....              | 3              | .....    | 6                           | .....                        | .....                         |
| Fourth California.....     | .....          | 1        | .....                       | .....                        | .....                         |
| Florida.....               | .....          | .....    | 1                           | .....                        | .....                         |
| Georgia.....               | 99             | 100      | 690                         | .....                        | .....                         |
| Eighth Illinois.....       | 1              | 1        | .....                       | .....                        | .....                         |
| Thirteenth Illinois.....   | .....          | 1        | 1                           | .....                        | .....                         |
| Second Kentucky.....       | 12             | 7        | 20                          | .....                        | .....                         |
| Fifth Kentucky.....        | 2              | .....    | .....                       | .....                        | .....                         |
| Eighth Kentucky.....       | 17             | 1        | 26                          | .....                        | .....                         |
| Third Massachusetts.....   | .....          | 1        | 2                           | .....                        | .....                         |
| Mississippi.....           | 2              | .....    | .....                       | .....                        | .....                         |
| Sixth Missouri.....        | 1              | .....    | 2                           | .....                        | .....                         |
| First New York.....        | 1              | 2        | 3                           | .....                        | .....                         |
| Fourth North Carolina..... | 12             | 3        | 6                           | .....                        | .....                         |
| Fifth North Carolina.....  | 48             | .....    | 8                           | .....                        | .....                         |
| Sixth North Carolina.....  | 29             | 17       | 22                          | .....                        | .....                         |
| Tenth Ohio.....            | .....          | 2        | .....                       | .....                        | .....                         |
| South Carolina.....        | 12             | .....    | 8                           | .....                        | 1                             |
| Second Tennessee.....      | 12             | .....    | 10                          | .....                        | .....                         |
| Fifth Tennessee.....       | 13             | .....    | 176                         | .....                        | .....                         |
| Fourth Texas.....          | .....          | 2        | 3                           | .....                        | .....                         |
| Fourth Virginia.....       | 10             | 6        | 5                           | .....                        | .....                         |
| Sixth Virginia.....        | .....          | 7        | 6                           | .....                        | .....                         |
| West Virginia.....         | .....          | 2        | .....                       | .....                        | .....                         |
| Third Wisconsin.....       | 1              | 1        | 3                           | .....                        | .....                         |
| Total.....                 | 299            | 157      | 211                         | .....                        | 1                             |

## STILLS SEIZED AND CASUALTIES TO OFFICERS AND EMPLOYÉS FOR THE LAST EIGHT YEARS.

|                                    | 1880. | 1881. | 1882. | 1883. | 1884. | 1885. | 1886. | 1887. |
|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|
| Stills seized.....                 | 969   | 756   | 464   | 397   | 377   | 245   | 564   | 456   |
| Officers and employes killed.....  | 3     | 1     | 4     | 1     | ..... | 1     | ..... | ..... |
| Officers and employes wounded..... | 7     | 9     | 1     | ..... | 1     | ..... | 1     | 1     |

## ORDNANCE STORES.

There are in the hands of collectors for the enforcement of the laws and the protection of public property the following described ordnance stores, for which they are responsible :

| Name.                           | District.                                     | Colt's revolvers. | Spring-field rifles. | Spring-field carbines. | Cartridge boxes. | Waist belts and plates. | Arm chests. |
|---------------------------------|-----------------------------------------------|-------------------|----------------------|------------------------|------------------|-------------------------|-------------|
| Whitfield Walker.....           | Florida.....                                  | .....             | .....                | 4                      | .....            | .....                   | .....       |
| F. S. Shields.....              | Louisiana.....                                | .....             | .....                | 6                      | 6                | 6                       | 1           |
| T. C. Crenshaw, jr.....         | Georgia.....                                  | .....             | .....                | 64                     | 35               | 28                      | 3           |
| E. W. Booker.....               | Alabama.....                                  | .....             | .....                | 10                     | .....            | .....                   | .....       |
| Clement Dowd.....               | Sixth North Carolina.....                     | .....             | .....                | 3                      | .....            | 1                       | 1           |
| J. T. Hillsman.....             | Fifth Tennessee.....                          | .....             | 3                    | 2                      | .....            | .....                   | .....       |
| George M. Helms.....            | Fourth Virginia.....                          | .....             | .....                | 22                     | 1                | .....                   | .....       |
| W. H. Yarborough.....           | Fourth North Carolina.....                    | .....             | 8                    | .....                  | 8                | 11                      | 1           |
| T. S. Bronston.....             | Eighth Kentucky.....                          | .....             | .....                | 7                      | .....            | .....                   | .....       |
| Nathan Gregg.....               | Second Tennessee.....                         | .....             | .....                | 10                     | .....            | .....                   | .....       |
| D. F. Bradley.....              | South Carolina.....                           | .....             | .....                | 12                     | .....            | .....                   | .....       |
| J. T. McGraw.....               | West Virginia.....                            | .....             | .....                | 6                      | .....            | .....                   | .....       |
| George B. Clark, revenue agent. | North Carolina, South Carolina, and Virginia. | 2                 | .....                | 2                      | 2                | 2                       | .....       |
| W. H. Chapman, revenue agent.   | Georgia, Alabama, and Florida.                | 1                 | .....                | .....                  | .....            | 1                       | .....       |
| Total.....                      | .....                                         | 3                 | 11                   | 148                    | 52               | 49                      | 6           |



## EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATIONS OF LAW.

In accordance with the provisions of the act making the appropriation, the following detailed statement of expenditures for detecting and bringing to trial and punishment persons guilty of violating internal-revenue laws is submitted:

## AMOUNTS EXPENDED THROUGH COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR 1887.

| Name.                    | District.                  | Amount.    |
|--------------------------|----------------------------|------------|
| D. F. Bradley .....      | South Carolina .....       | \$91. 15   |
| T. S. Bronston .....     | Eighth Kentucky .....      | 180. 00    |
| T. C. Crenshaw, jr ..... | Georgia .....              | 248. 00    |
| G. N. Davis .....        | Fourth Michigan .....      | 16. 95     |
| C. Dowd .....            | Sixth North Carolina ..... | 12. 00     |
| N. Gregg .....           | Second Tennessee .....     | 228. 00    |
| George M. Helms .....    | Fourth Virginia .....      | 20. 00     |
| Isban Hess .....         | Fourteenth New York .....  | 3. 73      |
| J. T. Hillsman .....     | Fifth Tennessee .....      | 118. 00    |
| J. T. McGraw .....       | West Virginia .....        | 31. 00     |
| J. F. Robinson .....     | Seventh Kentucky .....     | 108. 00    |
| T. H. Simms .....        | Arkansas .....             | 298. 40    |
| Hunter Wood .....        | Second Kentucky .....      | 34. 85     |
| Total .....              |                            | 1, 390. 08 |

## AMOUNTS EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1887.

| Name.                 | Amount.      | Name.                    | Amount.      |
|-----------------------|--------------|--------------------------|--------------|
| A. H. Brooks .....    | \$6, 719. 70 | Horace Kellogg .....     | \$1, 441. 19 |
| E. M. Brown .....     | 1, 943. 83   | John Lofland .....       | 1, 405. 12   |
| G. W. Carr .....      | 1. 00        | F. D. Sewall .....       | 4. 00        |
| George B. Clark ..... | 5, 621. 15   | William Somerville ..... | 2, 186. 71   |
| W. H. Chapman .....   | 1, 933. 98   | John Webb, jr .....      | 688. 45      |
| H. P. Dunlap .....    | 1. 75        |                          |              |
| J. H. Hale .....      | 196. 59      | Total .....              | 22, 143. 47  |

## RECAPITULATION.

|                                                                 |              |
|-----------------------------------------------------------------|--------------|
| Amount expended by collectors .....                             | \$1, 390. 08 |
| Amount expended by revenue agents .....                         | 22, 143. 47  |
| Amount expended for rewards under Circular 99 .....             | 1, 413. 59   |
| Amount expended for rewards under Circular March 10, 1875 ..... | 50. 00       |
| Amount expended for miscellaneous purposes .....                | 1. 06        |
| Total expended .....                                            | 24, 998. 20  |

## AMOUNTS EXPENDED FROM APPROPRIATIONS NOT HERETOFORE REPORTED.

| Name.                             | District.              | Amount.  | Fiscal year. |
|-----------------------------------|------------------------|----------|--------------|
| E. W. Booker .....                | Alabama .....          | \$20. 00 | 1886         |
| D. F. Bradley .....               | South Carolina .....   | 28. 00   | 1886         |
| T. S. Bronston .....              | Eighth Kentucky .....  | 82. 00   | 1886         |
| T. C. Crenshaw, jr .....          | Georgia .....          | 133. 90  | 1886         |
| J. T. Hillsman .....              | Fifth Tennessee .....  | 22. 00   | 1886         |
| Samuel Klotz .....                | Fifth New Jersey ..... | 9. 00    | 1886         |
| George M. Helms .....             | Fourth Virginia .....  | 66. 00   | 1886         |
| J. T. McGraw .....                | West Virginia .....    | 18. 00   | 1886         |
| F. S. Shields .....               | Louisiana .....        | 8. 00    | 1886         |
| John Lofland, revenue agent ..... |                        | 1. 50    | 1886         |
| Rewards under Circular 99 .....   |                        | 390. 83  | 1886         |
| Miscellaneous .....               |                        | 1. 57    | 1886         |
| Total .....                       |                        | 780. 80  | .....        |



The accounts for expenditures under this appropriation are rendered monthly with an itemized statement, and in all cases supported by proper subvouchers duly sworn to. These accounts pass through all the accounting offices in the Treasury Department, and are filed in the Register's Office.

## OFFERS IN COMPROMISE.

The following statement shows the number of internal revenue cases compromised under section 3229 Revised Statutes, for the fiscal year ended June 30, 1887, with amount of tax, assessable penalty, and specific penalty accepted.

| Month.          | Compromise cases. |           | Amount of tax received. | Amount of assessable penalty received. | Amount of specific penalty received. | Total.       |
|-----------------|-------------------|-----------|-------------------------|----------------------------------------|--------------------------------------|--------------|
|                 | Received.         | Accepted. |                         |                                        |                                      |              |
| 1886.           |                   |           |                         |                                        |                                      |              |
| July .....      | 58                | 39        | \$676. 00               | .....                                  | \$1, 945. 48                         | \$2, 621. 48 |
| August .....    | 46                | 38        | 9, 736. 31              | \$1, 075. 80                           | 5, 555. 35                           | 16, 367. 46  |
| September ..... | 48                | 49        | 4, 297. 47              | 16. 66                                 | 2, 308. 80                           | 6, 622. 93   |
| October .....   | 67                | 9         | 18. 75                  | 9. 38                                  | 620. 62                              | 648. 75      |
| November .....  | 61                | 67        | 334. 80                 | .....                                  | 1, 177. 70                           | 1, 512. 50   |
| December .....  | 54                | 77        | 2, 955. 48              | 151. 00                                | 2, 021. 51                           | 5, 127. 99   |
| 1887.           |                   |           |                         |                                        |                                      |              |
| January .....   | 50                | 57        | 4, 286. 95              | 25. 19                                 | 5, 606. 11                           | 9, 918. 25   |
| February .....  | 40                | 41        | 4, 535. 54              | 28. 28                                 | 2, 254. 40                           | 6, 818. 22   |
| March .....     | 41                | 48        | 1, 685. 82              | 54. 81                                 | 2, 032. 75                           | 3, 773. 38   |
| April .....     | 46                | 41        | 2, 373. 20              | .....                                  | 2, 855. 50                           | 5, 228. 70   |
| May .....       | 41                | 42        | 4, 956. 78              | 190. 71                                | 5, 678. 28                           | 10, 825. 77  |
| June .....      | 59                | 44        | 656. 23                 | 41. 67                                 | 3, 161. 00                           | 3, 858. 90   |
| Total .....     | 611               | 552       | 36, 513. 33             | 1, 593. 50                             | 35, 217. 50                          | 73, 324. 33  |

## RECAPITULATION.

|                          |             |
|--------------------------|-------------|
| Amount of tax .....      | \$36,513.33 |
| Assessable penalty ..... | 1,593.50    |
| Specific penalty .....   | 35,217.50   |
| Total .....              | 73,324.33   |

## STATEMENT OF CASES COMPROMISED UNDER SECTION 3229, REVISED STATUTES, FOR THE QUARTER ENDING SEPTEMBER 30, 1887.

| Months.        | Compromise cases. |           | Amount of<br>tax re-<br>ceived. | Amount of<br>assessa-<br>ble pen-<br>alty re-<br>ceived. | Amount of<br>specific<br>penalty<br>received. | Total.        |
|----------------|-------------------|-----------|---------------------------------|----------------------------------------------------------|-----------------------------------------------|---------------|
|                | Received.         | Accepted. |                                 |                                                          |                                               |               |
| 1887.          |                   |           |                                 |                                                          |                                               |               |
| July .....     | 51                | 36        | \$1, 983. 12                    | \$35. 43                                                 | \$19, 440. 24                                 | \$21, 458. 79 |
| August .....   | 36                | 54        | 645. 93                         | 29. 17                                                   | 994. 10                                       | 1, 669. 20    |
| September..... | 47                | 6         | 2. 08                           | 1. 04                                                    | 786. 43                                       | 789. 55       |
| Total .....    | 134               | 96        | 2, 631. 13                      | 65. 64                                                   | 21, 220. 77                                   | 23, 917. 54   |

## ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1887, were as follows :

| Articles.                    | Quantities.      | Values.     |
|------------------------------|------------------|-------------|
| Distilled spirits .....      | 96,772 gallons.. | \$40,871.70 |
| Tobacco .....                | 50,874 pounds..  | 5,744.14    |
| Cigars .....                 | 220,487 number.. | 3,347.08    |
| Miscellaneous property ..... |                  | 123,537.08  |
| Total .....                  |                  | 173,500.00  |



STATEMENT SHOWING THE SEIZURES OF PROPERTY IN THE UNITED STATES FOR VIOLATION OF INTERNAL-REVENUE LAWS DURING THE FIRST QUARTER OF THE FISCAL YEAR BEGINNING JULY 1, 1887.

| States and Territories. | Distilled spirits. |             | Cigars. |         | Tobacco. |          | Miscellaneous property. |
|-------------------------|--------------------|-------------|---------|---------|----------|----------|-------------------------|
|                         | Gallons.           | Values.     | Number. | Values. | Pounds.  | Values.  | Values.                 |
| Alabama .....           |                    |             |         |         | 142      | \$34. 00 | \$215. 00               |
| California .....        | 231                | \$231. 00   |         |         |          |          | 20 00                   |
| Connecticut.....        | 243                | 306. 23     |         |         |          |          | 1, 161. 45              |
| Georgia .....           | 155                | 192. 00     |         |         |          |          | 3, 884. 00              |
| Illinois.....           | 69, 669            | 17, 417. 22 |         |         |          |          | 13, 259. 65             |
| Indiana .....           | 107                | 130. 00     |         |         |          |          | 4. 00                   |
| Kentucky.....           |                    |             |         |         |          |          | 500. 00                 |
| Maryland .....          | 21                 | 42. 00      |         |         |          |          |                         |
| Massachusetts .....     |                    |             |         |         |          |          | 14. 00                  |
| Michigan.....           | 180                | 45. 00      |         |         |          |          |                         |
| Missouri.....           |                    |             | 6, 000  | \$5. 95 |          |          | 2, 751. 50              |
| North Carolina.....     | 1, 042             | 783. 00     |         |         |          |          |                         |
| New Jersey.....         | 40                 | 40. 00      |         |         |          |          |                         |
| New York.....           |                    |             | 225     | 4. 00   |          |          |                         |
| Nebraska .....          |                    |             |         |         |          |          | 5. 00                   |
| Ohio.....               | 335                | 411. 25     |         |         |          |          |                         |
| Pennsylvania.....       |                    |             | 7, 250  | 100. 00 |          |          | 21, 257. 50             |
| South Carolina .....    | 173                | 177. 40     |         |         |          |          | 131. 00                 |
| Tennessee.....          |                    |             |         |         |          |          | 719. 00                 |
| Texas.....              |                    |             | 700     | 12. 50  |          |          |                         |
| Virginia.....           | 64                 | 21. 40      |         |         | 36       | 3. 60    | 34. 00                  |
| Total.....              | 72, 260            | 19, 796. 50 | 14, 175 | 122. 45 | 178      | 37. 60   | 43, 956. 10             |

REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1886-'87 of internal-revenue suits and prosecutions pending, commenced, and disposed of:

| Suits and prosecutions.                                                         | Number of criminal actions. | Number of civil actions in personam. | Number of actions in rem. | Total.         |
|---------------------------------------------------------------------------------|-----------------------------|--------------------------------------|---------------------------|----------------|
| Pending July 1, 1886 .....                                                      | 2, 103                      | 287                                  | 46                        | 2, 436         |
| Commenced during fiscal year 1886-'87.....                                      | 6, 165                      | 304                                  | 27                        | 6, 496         |
| Total.....                                                                      | 8, 268                      | 591                                  | 73                        | 8, 932         |
| Decided in favor of United States:                                              |                             |                                      |                           |                |
| Judgments and costs paid.....                                                   | 799                         | 38                                   | 7                         | 844            |
| Judgments and costs not paid.....                                               | 2, 383                      | 156                                  | 4                         | 2, 543         |
| Total.....                                                                      | 3, 182                      | 194                                  | 11                        | 3, 387         |
| Settled by compromise .....                                                     | 179                         | 20                                   | 20                        | 219            |
| Decided against the United States.....                                          | 812                         | 8                                    | 4                         | 824            |
| Dismissed, abandoned, consolidated, etc .....                                   | 1, 043                      | 36                                   | 1                         | 1, 080         |
| Total suits disposed of .....                                                   | 5, 216                      | 258                                  | 36                        | 5, 510         |
| Pending July 1, 1887 .....                                                      | 3, 052                      | 333                                  | 37                        | 3, 422         |
| Wherein sentence is suspended .....                                             | 790                         |                                      |                           | 790            |
| Recoveries of judgments, costs taxed, etc.                                      | Fines, etc.                 | Principal.                           | Costs.                    | Total.         |
| Amount of judgments recovered and costs taxed in criminal actions .....         | \$212, 387. 62              |                                      | \$183, 277. 64            | \$395, 665. 26 |
| Amount of judgments recovered and costs taxed in civil actions in personam..... |                             | \$463, 927. 02                       | 8, 713. 16                | 472, 640. 18   |
| Amount of judgments recovered and costs taxed in actions in rem.....            |                             | 7, 328. 62                           | 474. 10                   | 7, 802. 72     |
| Amount paid to collectors in criminal actions .....                             | 54, 983. 74                 |                                      | 29, 306. 41               | 84, 290. 15    |
| Amount paid to collectors in civil suits in personam.....                       |                             | 79, 589. 58                          | 1, 663. 74                | 81, 253. 32    |
| Amount paid to collectors in actions in rem.....                                |                             | 22, 434. 13                          | 2, 435. 48                | 24, 869. 61    |



## ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1889, as follows:

|                                                                                                                                                                                                                                                                                    |               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| For salaries and expenses of collectors, including pay of deputy collectors and clerks, and expense of enforcing the act of August 2, 1886, taxing oleomargarine, and the act of August 4, 1886, imposing on the Government the expense of the inspection of tobacco exported..... | \$1, 800, 000 |
| For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses.....                                                                                                             | 1, 950, 000   |
| For paper for internal-revenue stamps .....                                                                                                                                                                                                                                        | 60, 000       |
| For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection.....                                                                                                                     | 50, 000       |
| For salaries of officers, clerks, and employés in the office of the Commissioner of Internal Revenue .....                                                                                                                                                                         | 265, 280      |
| Total.....                                                                                                                                                                                                                                                                         | 4, 125, 280   |

## SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1888, are based upon an estimate of their probable collections according to the following scale, with the qualification that if the actual collections should vary from the amounts estimated the salaries will be readjusted at the end of the fiscal year:

| For collection of—      | Salary.  | For collection of—          | Salary.  |
|-------------------------|----------|-----------------------------|----------|
| \$25,000 or less.....   | \$2, 000 | \$375,001 to \$425,000..... | \$3, 375 |
| 25,001 to \$37,500..... | 2, 125   | 425,001 to 475,000 .....    | 3, 500   |
| 37,501 to 50,000.....   | 2, 250   | 475,001 to 550,000 .....    | 3, 625   |
| 50,001 to 75,000.....   | 2, 375   | 550,001 to 625,000 .....    | 3, 750   |
| 75,001 to 100,000.....  | 2, 500   | 625,001 to 700,000 .....    | 3, 875   |
| 100,001 to 125,000..... | 2, 625   | 700,001 to 775,000 .....    | 4, 000   |
| 125,001 to 175,000..... | 2, 750   | 775,001 to 850,000 .....    | 4, 125   |
| 175,001 to 225,000..... | 2, 875   | 850,001 to 925,000 .....    | 4, 250   |
| 225,001 to 275,000..... | 3, 000   | 925,001 to 1,000,000 .....  | 4, 375   |
| 275,001 to 325,000..... | 3, 125   | 1,000,001 and upwards ..... | 4, 500   |
| 325,001 to 375,000..... | 3, 250   |                             |          |

## OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1887, in the various districts throughout the United States, as reorganized under the Executive order of June 25, 1883, as modified, was 85 collectors, who received per annum salaries as follows:

| Number. | Salary.  | Number. | Salary.  | Number. | Salary.  |
|---------|----------|---------|----------|---------|----------|
| 30..... | \$4, 500 | 5.....  | \$3, 625 | 8.....  | \$2, 750 |
| 1.....  | 4, 375   | 3.....  | 3, 500   | 2.....  | 2, 625   |
| 3.....  | 4, 250   | 1.....  | 3, 375   | 3.....  | 2, 500   |
| 2.....  | 4, 125   | 3.....  | 3, 250   | 1.....  | 2, 375   |
| 2.....  | 4, 000   | 2.....  | 3, 125   | 1.....  | 2, 250   |
| 2.....  | 3, 875   | 8.....  | 3, 000   | 1.....  | 2, 125   |
| 1.....  | 3, 750   | 6.....  | 2, 875   |         |          |



There were also employed 950 deputy collectors, who received per annum salaries as follows:

| Number.   | Salary. | Number.   | Salary. | Number.  | Salary. |
|-----------|---------|-----------|---------|----------|---------|
| 22 .....  | \$2,000 | 126 ..... | \$1,100 | 1 .....  | \$150   |
| 11 .....  | 1,900   | 2 .....   | 1,050   | 1 .....  | 425     |
| 33 .....  | 1,800   | 1 .....   | 1,025   | 9 .....  | 400     |
| 1 .....   | 1,750   | 130 ..... | 1,000   | 2 .....  | 360     |
| 10 .....  | 1,700   | 4 .....   | 950     | 29 ..... | 300     |
| 31 .....  | 1,600   | 64 .....  | 900     | 3 .....  | 250     |
| 2 .....   | 1,550   | 4 .....   | 850     | 2 .....  | 240     |
| 49 .....  | 1,500   | 23 .....  | 800     | 12 ..... | 200     |
| 7 .....   | 1,450   | 1 .....   | 750     | 5 .....  | 150     |
| 127 ..... | 1,400   | 16 .....  | 700     | 3 .....  | 120     |
| 1 .....   | 1,350   | 15 .....  | 600     | 2 .....  | 100     |
| 35 .....  | 1,300   | 10 .....  | 500     | 2 .....  | 75      |
| 3 .....   | 1,250   | 2 .....   | 480     | 1 .....  | 60      |
| 148 ..... | 1,200   |           |         |          |         |

Also 184 clerks, who received per annum salaries as follows:

| Number.  | Salary. | Number.  | Salary. | Number.  | Salary. |
|----------|---------|----------|---------|----------|---------|
| 1 .....  | \$1,800 | 9 .....  | \$1,150 | 1 .....  | \$720   |
| 2 .....  | 1,600   | 10 ..... | 1,100   | 9 .....  | 700     |
| 3 .....  | 1,500   | 28 ..... | 1,000   | 2 .....  | 650     |
| 9 .....  | 1,400   | 32 ..... | 900     | 13 ..... | 600     |
| 5 .....  | 1,300   | 18 ..... | 800     | 1 .....  | 500     |
| 1 .....  | 1,250   | 5 .....  | 750     | 2 .....  | 300     |
| 33 ..... | 1,200   |          |         |          |         |

Also 35 porters, messengers, or janitors, who received per annum salaries as follows:

| Number. | Salary. | Number. | Salary. | Number. | Salary. |
|---------|---------|---------|---------|---------|---------|
| 5 ..... | \$600   | 3 ..... | \$360   | 1 ..... | \$120   |
| 4 ..... | 500     | 8 ..... | 300     | 5 ..... | 100     |
| 1 ..... | 480     | 1 ..... | 250     | 1 ..... | 75      |
| 1 ..... | 450     | 3 ..... | 200     | 1 ..... | 60      |
| 1 ..... | 400     |         |         |         |         |

#### STORE-KEEPERS, GAUGERS, ETC.

There are also employed 625 gaugers, who receive fees not to exceed \$5 per diem; 555 store-keepers, and 757 store-keepers and gaugers, whose pay does not exceed \$4 per diem, and 3 distillery surveyors. All the foregoing officers are paid only when actually employed.

The pay of store-keepers and store-keepers and gaugers assigned to distilleries whose registered daily capacity is 20 bushels or less is fixed by law at \$2 per diem. The pay of those assigned to larger distilleries has been graded according to the following scale:

Compensation for store-keepers and gaugers, and store-keepers assigned to distilleries having a surveyed daily capacity exceeding 20 bushels and not exceeding 40 bushels, \$3 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 40 bushels and not exceeding 60 bushels, \$3.50 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 60 bushels, \$4 per day.

#### CONDITION OF THE OFFICE.

At the close of the year ended June 30, 1887, 198 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was \$250,702.74.



During the year ended June 30, 1886, 195 persons were employed, and the aggregate payments on account of their salaries was \$248,810.05.

The slight increase in the number employed the past year as compared with the year ended June 30, 1886, was rendered necessary to carry out the provisions of the act of August 2, 1886, taxing oleomargarine. At the close of the year ended June 30, 1885, the number of persons so employed was 220, and the aggregate amount paid for salaries during that year was \$284,591.65. During the year ended June 30, 1884, there were 241 persons employed, and the aggregate payments on account of their salaries was \$296,421.48.

Notwithstanding this reduction in the force of over 40 persons during the last three years, the work of the office is in good shape. For this condition of affairs I am indebted to the officers, clerks, and other employes of this Bureau, who have generally performed their duties in a most acceptable manner.

\* \* \* \* \*

#### SALARIES.

I have the honor to recommend that Congress appropriate, for the fiscal year ending June 30, 1889, the sum of \$265,280 as salaries for the following officers, clerks and employes in this Bureau:

|                                             |         |                                        |         |
|---------------------------------------------|---------|----------------------------------------|---------|
| One Commissioner, at .....                  | \$6,000 | Twenty-four clerks, at .....           | \$1,800 |
| One Deputy Commissioner, at .....           | 3,200   | Twenty-four clerks, at .....           | 1,600   |
| One chemist, at .....                       | 2,500   | Thirty-four clerks, at .....           | 1,400   |
| One microscopist, at .....                  | 2,500   | Twenty-four clerks, at .....           | 1,200   |
| Two heads of division, at .....             | 2,500   | Thirteen clerks, at .....              | 1,000   |
| Six heads of division, at .....             | 2,250   | Forty clerks, at .....                 | 900     |
| One superintendent of stamp vault, at ..... | 2,000   | Two messengers, at .....               | 840     |
| One stenographer, at .....                  | 1,800   | Sixteen assistant messengers, at ..... | 720     |
|                                             |         | Thirteen laborers, at .....            | 660     |

An aggregate of 204 persons.

The chemist and microscopist were authorized by the act of August 2, 1886, taxing oleomargarine, and the additional head of division and the two assistant messengers asked for are rendered necessary to carry out the provisions of that act; and these officers embrace all the additional force connected with this Bureau that will be needed to enforce this additional tax.

I also recommend the appropriation of the sum of \$2,500 as salaries for one stamp agent at \$1,600, and one counter at \$900, the same to be reimbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

#### STAMPS.

STATEMENT SHOWING NUMBER, KIND, AND VALUE OF INTERNAL REVENUE STAMPS  
ISSUED TO COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| Class of stamps.                                                      | Number.     | Value.          |
|-----------------------------------------------------------------------|-------------|-----------------|
| Tax-paid .....                                                        | 1,482,750   | \$67,049,775.00 |
| Exportation, spirits .....                                            | 29,600      | 2,960.00        |
| Other than tax-paid .....                                             | 3,746,900   | .....           |
| Tobacco and snuff .....                                               | 315,795,873 | 20,321,204.30   |
| Tin-foil wrappers for tobacco issued by stamp agent at New York ..... | 32,555,892  | 163,671.16      |
| Exportation, tobacco .....                                            | 88,000      | .....           |
| Cigar and cigarette .....                                             | 200,003,353 | 12,141,795.15   |
| Exportation, cigars .....                                             | 3,600       | .....           |
| Special-tax .....                                                     | 895,590     | 10,818,414.00   |
| Fermented liquors .....                                               | 71,392,160  | 23,218,730.00   |
| Brewers' permits .....                                                | 112,400     | .....           |
| Documentary .....                                                     | 6           | 4.35            |
| Oleomargarine .....                                                   | 1,075,000   | 860,709.00      |
| Exportation, oleomargarine .....                                      | 53,600      | .....           |
| Total .....                                                           | 627,254,724 | 134,577,253.96  |



## REDEMPTION OF CHECK STAMPS.

There have been received for redemption from July 1, 1886, to June 30, 1887, twenty claims for check and proprietary stamps, amounting to \$189.87, and the time for the redemption of such stamps having expired June 30, 1886, the same were rejected and returned.

At the close of the last fiscal year there were remaining 79 packages of check and proprietary stamps undisposed of. One package has since been disposed of, leaving on hand 78 packages at the date of this report, and those remaining on hand are chiefly those for which no clue to their ownership can be obtained.

## MANUFACTURE OF STAMP PAPER.

After due advertisement for proposals to furnish paper for the present fiscal year to be used in printing United States internal-revenue stamps, three bids were presented. The bids were opened August 18, 1887, and after due consideration of the same, and a just and fair test of the various samples presented with the bids, the contract for supplying such paper was awarded on the 9th day of September to the Fairchild Paper Company, of Boston, Mass., at the rate of  $7\frac{2}{10}$  cents per pound, including all expenses for the transportation and delivery at the Treasury Department.

Under the contract for the previous fiscal year the price paid was  $7\frac{6}{10}$  cents per pound.

The advertisement for proposals stated the quantity of paper likely to be required for the present fiscal year would be about 500,000 pounds. It is now apparent, from the regular annual increase of the demands for the several classes of stamps, the amount of paper required will be at least 550,000 pounds.

Under the terms of the contract the manufacture of the paper should have commenced within ten days after its execution, but owing to the old dandy-rolls now owned by the Government being seriously out of repair and unfit for use for water-marking the paper, the work was not commenced until the 26th day of September.

No appropriation having been made by Congress last year for the employment of a force of counters to count and examine the paper as manufactured at the mill before its shipment to the Department, it was necessary to keep the mill in operation for nine and a half months, and the continuous services of the superintendent and force of watchmen at the mill were required. The year previous, when the paper was counted at the mill by a force of counters, the work of manufacturing the paper was completed in less than four months, being first examined and counted at the mill, and then shipped to the Department.

## PRODUCTION OF STAMPS.

During the past fiscal year all internal-revenue stamps have been produced by the Bureau of Engraving and Printing, with the exception of stamps for tobacco imprinted on tin-foil wrappers, which have been printed by John J. Crooke, of New York, under contract which provides that the imprinting of such stamps shall be without cost to the Government, the contractor receiving such remuneration from the manufacturers of tobacco as may be agreed upon between them, and reimbursing to the Government the salaries of one United States stamp agent and one counter, amounting to \$2,500 per annum.



## TOBACCO.

The aggregate amount of taxes collected from tobacco during the last fiscal year was \$30,108,067.13. This amount includes internal revenue taxes paid by stamps on imported manufactured tobacco, snuff, cigars, and cigarettes.

The increase of collections for the last fiscal year over those for the previous fiscal year was from—

|                                      |                |
|--------------------------------------|----------------|
| Manufactured tobacco and snuff ..... | \$1,192,582.50 |
| Cigars and cigarettes .....          | 968,822.33     |
| Special taxes .....                  | 39,299.77      |
| Total increase of collections .....  | 2,200,704.60   |

The increase in the quantity of tobacco and snuff and in the number of cigars and cigarettes for the last fiscal year over those taxed during the previous fiscal year was :

|                            |             |
|----------------------------|-------------|
|                            | Pounds.     |
| Manufactured tobacco ..... | 14,511,550  |
| Snuff .....                | 395,731     |
| Total .....                | 14,907,281  |
|                            | Number.     |
| Cigars .....               | 277,406,955 |
| Cigarettes .....           | 273,543,850 |
| Total .....                | 550,950,805 |

The export account shows an increase in manufactured tobacco of 691,459 pounds, in the number of cigars exported of 467,580, and in the number of cigarettes exported of 5,624,120.

The number of cigars imported during the fiscal year ended June 30, 1887, was 81,126,000. The value of the manufactured tobacco imported was \$95,110.57.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1887, from each particular source of the tobacco tax, as compared with those for the previous fiscal year :

## RECEIPTS FROM TOBACCO AND SNUFF.

|                                                   |                 |
|---------------------------------------------------|-----------------|
| Manufactured tobacco, tax 8 cents per pound ..... | \$15,995,019.46 |
| Snuff, tax 8 cents per pound .....                | 524,942.26      |
| Total for year ended June 30, 1887 .....          | 16,519,961.72   |
| Total for year ended June 30, 1886 .....          | 15,327,379.22   |
| Increase in collections .....                     | 1,192,582.50    |

The increase of collections from chewing and smoking tobacco was \$1,160,924.04, and from snuff \$31,658.46.

## RECEIPTS FROM CIGARS AND CIGARETTES.

|                                                          |                 |
|----------------------------------------------------------|-----------------|
| Cigars and cheroots, at \$3 per 1,000 .....              | \$11,364,916.33 |
| Cigarettes, at 50 cents per 1,000 .....                  | 792,247.20      |
| Cigarettes, at \$3 per 1,000 .....                       | 32.40           |
| Total for year ended June 30, 1887 .....                 | 12,157,195.93   |
| Total for year ended June 30, 1886 .....                 | 11,188,373.60   |
| Increase in collections from cigars and cigarettes ..... | 968,822.33      |



Of this increase, \$832,112.28 was on cigars and cheroots, and \$136,710.05 was on cigarettes.

## OTHER COLLECTIONS.

|                                                                  |              |
|------------------------------------------------------------------|--------------|
| Manufacturers of cigars, special tax, \$6 per annum .....        | \$113,340.00 |
| Increase special taxes, manufacturers of cigars .....            | 4,644.55     |
| Manufacturers of tobacco and snuff, special tax .....            | 5,563.75     |
| Decrease special taxes, manufacturers of tobacco .....           | 12.10        |
| Dealers in manufactured tobacco, special tax .....               | 1,245,412.65 |
| Increase of special taxes, dealers in manufactured tobacco ..... | 36,883.48    |
| Peddlers of tobacco, special tax .....                           | 14,701.94    |
| Decrease of special taxes, peddlers of tobacco .....             | 231.67       |
| Leaf dealers' special taxes .....                                | 51,891.14    |
| Decrease in leaf dealers' special taxes .....                    | 1,984.49     |

## PRODUCTION OF TOBACCO, CIGARS, CIGARETTES, ETC.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1887, computed from the receipts of stamps sold for all such goods as were put on the market for consumption, together with those removed in bond for export, including importations, was:

## TOBACCO AND SNUFF.

|                                                  | Pounds.     |
|--------------------------------------------------|-------------|
| Tobacco taxed at 8 cents per pound .....         | 199,937,743 |
| Snuff taxed at 8 cents per pound .....           | 6,561,778   |
| Total of tobacco and snuff for consumption ..... | 206,499,521 |
| Increase over last fiscal year .....             | 14,907,281  |
| Tobacco and snuff exported .....                 | 13,728,933  |
| Total production for fiscal year 1887 .....      | 220,228,454 |
| Total production for fiscal year 1886 .....      | 204,629,714 |
| Total increase over fiscal year 1886 .....       | 15,598,740  |

## CIGARS AND CIGARETTES.

|                                               | Number.       |
|-----------------------------------------------|---------------|
| Cigars taxed .....                            | 3,788,305,443 |
| Cigarettes taxed .....                        | 1,584,505,200 |
| Total .....                                   | 5,372,810,643 |
| Increase of taxed cigars and cigarettes ..... | 550,950,805   |
| Cigars exported .....                         | 1,895,050     |
| Cigarettes exported .....                     | 139,935,300   |
| Total product for fiscal year 1887 .....      | 5,514,640,993 |
| Total product for fiscal year 1886 .....      | 4,957,598,488 |
| Increase .....                                | 557,042,505   |

## SPECIAL-TAX PAYERS.

|                                                 |         |
|-------------------------------------------------|---------|
| Manufacturers of tobacco, including snuff ..... | 927     |
| Manufacturers of cigars and cigarettes .....    | 18,890  |
| Peddlers of tobacco .....                       | 1,650   |
| Dealers in leaf-tobacco .....                   | 4,836   |
| Dealers in manufactured tobacco .....           | 518,922 |
| Total number of special-tax payers .....        | 545,225 |
| Special-tax payers previous fiscal year .....   | 529,353 |
| Increase during last fiscal year .....          | 15,872  |



## THE TABULAR STATEMENTS.

In the tables annexed will be found statements showing the manner in which the manufacturing is distributed through the different States, the number of persons and firms engaged in each of the two branches of manufacturing, the quantities of different kinds of material used, and the quantity and kind of products manufactured. These tables are compiled from the reports received from collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1886, a period of time differing from the fiscal year, which will account for any apparent discrepancies between them and the previous part of the report relating to tobacco.

STATEMENT SHOWING THE NUMBER OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR 1886, AND THE QUANTITY OF TOBACCO USED THEREIN.

| States.              | Districts. | Accounts.      | Tobacco used.  | Cigars manufactured. | Cigarettes manufactured. |
|----------------------|------------|----------------|----------------|----------------------|--------------------------|
|                      |            | <i>Number.</i> | <i>Pounds.</i> | <i>Number.</i>       | <i>Number.</i>           |
| Alabama .....        | 1          | 33             | 98,426         | 4,157,125            | 17,700                   |
| Arkansas .....       | 1          | 22             | 68,712         | 2,251,595            | .....                    |
| California .....     | 2          | 383            | 2,822,722      | 127,402,392          | 4,067,200                |
| Colorado .....       | 1          | 100            | 159,532        | 7,978,028            | .....                    |
| Connecticut .....    | 1          | 311            | 790,133        | 33,982,813           | 4,500                    |
| Delaware .....       | 1          | 37             | 80,138         | 3,900,575            | .....                    |
| Florida .....        | 1          | 194            | 1,869,924      | 92,587,875           | 965,460                  |
| Georgia .....        | 1          | 39             | 46,710         | 2,064,475            | .....                    |
| Illinois .....       | 6          | 1,454          | 3,951,147      | 180,936,459          | 1,819,700                |
| Indiana .....        | 3          | 495            | 964,482        | 42,701,509           | .....                    |
| Iowa .....           | 3          | 305            | 891,472        | 42,303,575           | .....                    |
| Kansas .....         | 1          | 203            | 413,542        | 17,873,382           | .....                    |
| Kentucky .....       | 5          | 273            | 659,126        | 29,567,185           | .....                    |
| Louisiana .....      | 1          | 139            | 884,445        | 43,595,708           | 11,909,559               |
| Maine .....          | 1          | 60             | 112,466        | 4,523,231            | .....                    |
| Maryland .....       | 1          | 815            | 2,421,729      | 97,459,919           | 118,817,648              |
| Massachusetts .....  | 2          | 585            | 2,255,327      | 97,251,600           | .....                    |
| Michigan .....       | 2          | 670            | 2,044,278      | 87,435,857           | 3,080,000                |
| Minnesota .....      | 1          | 218            | 667,616        | 30,847,350           | .....                    |
| Mississippi .....    | 1          | 3              | 6,496          | 323,325              | .....                    |
| Missouri .....       | 3          | 721            | 1,326,989      | 59,511,240           | .....                    |
| Montana .....        | 1          | 13             | 18,100         | 797,700              | .....                    |
| Nebraska .....       | 1          | 189            | 339,254        | 18,218,895           | .....                    |
| Nevada .....         | 1          | 3              | 7,747          | 381,400              | .....                    |
| New Hampshire .....  | 1          | 41             | 72,520         | 3,247,565            | 192,500                  |
| New Jersey .....     | 3          | 868            | 1,518,099      | 66,946,451           | 19,578                   |
| New Mexico .....     | 1          | 2              | 1,269          | 52,400               | .....                    |
| New York .....       | 7          | 5,155          | 27,651,979     | 1,085,875,203        | 928,972,431              |
| North Carolina ..... | 3          | 26             | 1,027,209      | 2,136,930            | 262,165,930              |
| Ohio .....           | 5          | 1,691          | 5,893,175      | 277,136,001          | 1,403,300                |
| Oregon .....         | 1          | 29             | 29,156         | 1,213,730            | .....                    |
| Pennsylvania .....   | 6          | 4,887          | 18,590,009     | 847,983,372          | 438,780                  |
| Rhode Island .....   | 1          | 76             | 231,031        | 10,170,265           | .....                    |
| South Carolina ..... | 1          | 21             | 25,535         | 1,053,950            | .....                    |
| Tennessee .....      | 2          | 36             | 79,731         | 3,483,950            | .....                    |
| Texas .....          | 3          | 53             | 103,141        | 4,568,510            | 53,400                   |
| Vermont .....        | 1          | 24             | 83,923         | 3,453,322            | .....                    |
| Virginia .....       | 3          | 168            | 1,264,520      | 24,778,395           | 273,344,710              |
| West Virginia .....  | 1          | 115            | 784,035        | 41,719,470           | .....                    |
| Wisconsin .....      | 4          | 596            | 1,357,598      | 60,141,530           | .....                    |
| Total .....          | 85         | 21,053         | 81,633,443     | 3,462,014,287        | 1,607,272,396            |



STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, THE AGGREGATE QUANTITY OF LEAF-TOBACCO AND OTHER MATERIAL USED, AND THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1886, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

| States.              | Facto-<br>ries. | Materials used in manufacturing tobacco. |           |           |            |            |                     |             |             |
|----------------------|-----------------|------------------------------------------|-----------|-----------|------------|------------|---------------------|-------------|-------------|
|                      |                 | Leaf.                                    | Scraps.   | Stems.    | Licorice.  | Sugar.     | Other<br>materials. | In process. | Total.      |
|                      | No.             | Pounds.                                  | Pounds.   | Pounds.   | Pounds.    | Pounds.    | Pounds.             | Pounds.     | Pounds.     |
| Arkansas .....       | 8               | 85,392                                   | 73        | .....     | 4,113      | 10,628     | 1,013               | 1,803       | 103,022     |
| California .....     | 5               | 42,246                                   | 15,175    | 125       | .....      | 700        | .....               | 3,263       | 61,509      |
| Colorado .....       | 1               | .....                                    | 3,694     | .....     | .....      | .....      | .....               | .....       | 3,694       |
| Connecticut .....    | 1               | .....                                    | .....     | 309       | .....      | .....      | .....               | .....       | 309         |
| Delaware .....       | 2               | 2,193,925                                | .....     | 148,986   | 36         | 320        | .....               | 322,125     | 2,665,392   |
| Georgia .....        | 12              | 352,775                                  | 25        | 850       | 10,593     | 18,392     | 3,565               | 2,513       | 388,713     |
| Illinois .....       | 31              | 6,167,316                                | 446,071   | 344,092   | 355,108    | 886,827    | 430,753             | 702,478     | 9,332,645   |
| Indiana .....        | 15              | 49,288                                   | 11,471    | .....     | 1,156      | 1,161      | 333                 | .....       | 63,409      |
| Iowa .....           | 4               | 279,599                                  | 2,547     | 68,206    | 2,714      | 6,924      | 19,162              | .....       | 379,152     |
| Kansas .....         | 1               | 19,889                                   | 311       | .....     | 164        | 250        | 124                 | 12,277      | 33,015      |
| Kentucky .....       | 86              | 13,772,761                               | 31,240    | .....     | 2,219,594  | 2,444,641  | 907,775             | 195,924     | 19,571,935  |
| Louisiana .....      | 41              | 2,430,874                                | 4,922     | .....     | 28,648     | 7,930      | 18,697              | 38,435      | 2,529,506   |
| Maryland .....       | 11              | 6,090,348                                | 416,788   | 560,734   | 170,880    | 278,589    | 234,444             | 756,913     | 8,508,696   |
| Massachusetts .....  | 8               | 567,148                                  | 19,030    | 4,891     | 53,086     | 53,221     | 15,869              | 85,616      | 798,861     |
| Michigan .....       | 8               | 6,510,481                                | 853,069   | 374,105   | 644,399    | 836,530    | 495,697             | 528,900     | 10,243,181  |
| Minnesota .....      | 3               | 7,548                                    | 34,721    | 5,845     | 350        | .....      | 457                 | .....       | 48,921      |
| Missouri .....       | 74              | 28,356,626                               | 1,449,369 | 849,349   | 6,433,833  | 4,129,781  | 917,191             | 538,088     | 42,675,037  |
| New Jersey .....     | 12              | 25,337,657                               | 471,845   | 387,015   | 4,239,879  | 3,930,931  | 1,981,994           | 2,964,974   | 39,313,855  |
| New York .....       | 99              | 13,132,149                               | 2,920,090 | 151,257   | 867,218    | 917,057    | 1,028,468           | 907,052     | 19,923,291  |
| North Carolina ..... | 211             | 23,071,991                               | 202,933   | 42,339    | 785,527    | 396,251    | 361,099             | 1,684,228   | 26,544,368  |
| Ohio .....           | 40              | 10,911,250                               | 140,267   | 459,309   | 2,157,625  | 1,921,786  | 649,977             | 507,944     | 16,748,158  |
| Pennsylvania .....   | 37              | 3,486,916                                | 96,131    | 108,596   | 23,124     | 39,632     | 102,257             | 203,220     | 4,059,876   |
| South Carolina ..... | 1               | 59,666                                   | .....     | .....     | 2,320      | .....      | .....               | .....       | 61,986      |
| Tennessee .....      | 42              | 1,659,920                                | 8,328     | 28,327    | 74,891     | 50,659     | 2,793               | 28,269      | 1,853,187   |
| Texas .....          | 2               | 5,057                                    | .....     | .....     | .....      | .....      | .....               | .....       | 5,057       |
| Virginia .....       | 197             | 45,707,838                               | 422,632   | 8,774     | 2,277,532  | 2,327,391  | 1,941,319           | 1,538,640   | 54,224,135  |
| West Virginia .....  | 12              | 183,837                                  | 798,075   | .....     | 14,336     | 20,054     | 1,803               | .....       | 1,018,105   |
| Wisconsin .....      | 7               | 4,384,320                                | 41,178    | 819,770   | 76,566     | 207,609    | 119,169             | 228,004     | 5,876,616   |
| Total .....          | 971             | 194,866,817                              | 8,389,985 | 4,362,879 | 20,443,692 | 18,487,264 | 9,234,329           | 11,250,575  | 267,035,541 |



## STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, ETC.—Continued.

## Tobacco, manufactured.

| States.        | Tobacco and snuff produced. |                   |                  |                |                   | Tobacco on hand January 1, 1886. | Total tobacco.     | Unsold January 1, 1887. | Exported.        | Sold.             | Value of stamps used. |
|----------------|-----------------------------|-------------------|------------------|----------------|-------------------|----------------------------------|--------------------|-------------------------|------------------|-------------------|-----------------------|
|                | Plug.                       | Fine-cut chewing. | Smoking.         | Snuff.         | Total.            |                                  |                    |                         |                  |                   |                       |
| Arkansas       | Pounds.<br>70,484           | Pounds.<br>.....  | Pounds.<br>3,170 | Pounds.<br>812 | Pounds.<br>74,466 | Pounds.<br>35,755                | Pounds.<br>110,221 | Pounds.<br>34,453       | Pounds.<br>2,986 | Pounds.<br>72,782 | Value.<br>\$5,822.56  |
| California     | .....                       | .....             | 49,402           | 5,791          | 55,193            | 43,426                           | 98,619             | 31,558                  | 5,956            | 61,105            | 4,888.40              |
| Colorado       | .....                       | .....             | 3,357            | .....          | 3,357             | .....                            | 3,357              | 122                     | .....            | 3,235             | 258.80                |
| Connecticut    | .....                       | .....             | 309              | .....          | 309               | .....                            | 309                | .....                   | .....            | 309               | 24.76                 |
| Delaware       | 2,269                       | .....             | .....            | 2,284,132      | 2,286,401         | 87,313                           | 2,373,714          | 129,013                 | .....            | 2,244,701         | 179,576.08            |
| Georgia        | 286,999                     | .....             | 7,862            | 31             | 294,892           | 45,502                           | 340,394            | 131,807                 | 4,829            | 203,758           | 16,300.64             |
| Illinois       | 1,580,967                   | 1,571,290         | 4,862,118        | 79,214         | 8,093,589         | 289,422                          | 8,383,011          | 359,929                 | 304,805          | 7,718,277         | 617,462.16            |
| Indiana        | 6,284                       | .....             | 21,679           | 23,422         | 51,385            | 30,184                           | 81,569             | 38,646                  | 1,182            | 41,741            | 3,339.28              |
| Iowa           | .....                       | 27,220            | 321,711          | 690            | 349,621           | 17,081                           | 366,702            | 12,991                  | .....            | 353,711           | 28,296.88             |
| Kansas         | 9,439                       | .....             | 6,577            | .....          | 16,016            | 20,853                           | 36,869             | 14,656                  | .....            | 22,213            | 1,777.04              |
| Kentucky       | 13,370,977                  | 785,547           | 869,277          | 153,755        | 15,179,556        | 1,021,118                        | 16,200,674         | 2,081,343               | 31,225           | 14,088,106        | 1,127,048.48          |
| Louisiana      | .....                       | 803,695           | 995,149          | 114,701        | 1,913,545         | 429,162                          | 2,342,707          | 383,586                 | 114,593          | 1,844,528         | 147,562.24            |
| Maryland       | .....                       | 445,120           | 6,301,131        | 399,687        | 7,145,938         | 266,294                          | 7,412,232          | 227,519                 | 838,505          | 6,346,208         | 507,696.64            |
| Massachusetts  | 477,417                     | 150               | 19,455           | 51,263         | 548,285           | 835                              | 549,120            | 371                     | 46,765           | 501,984           | 40,158.72             |
| Michigan       | 989,818                     | 822,865           | 5,838,746        | .....          | 9,651,429         | 17,566                           | 9,668,995          | 13,187                  | 972              | 9,654,836         | 772,386.88            |
| Minnesota      | .....                       | .....             | 41,435           | 1,960          | 43,395            | 5,978                            | 49,373             | 3,885                   | 919              | 44,569            | 3,565.52              |
| Missouri       | 29,504,333                  | 231,546           | 4,514,969        | 256,158        | 34,507,006        | 2,977,971                        | 37,484,977         | 2,428,620               | 26,042           | 35,030,315        | 2,802,425.20          |
| New Jersey     | 17,700,225                  | 5,106,457         | 4,879,076        | 2,476,365      | 30,162,123        | 68,546                           | 30,230,669         | 53,840                  | 211,288          | 29,965,541        | 2,397,243.28          |
| New York       | 3,790,148                   | 3,293,138         | 9,564,538        | 227,874        | 16,875,698        | 135,829                          | 17,011,527         | 134,267                 | 2,949,432        | 13,927,828        | 1,114,226.24          |
| North Carolina | 13,778,426                  | 34,125            | 4,694,823        | 42,699         | 18,550,073        | 5,631,130                        | 24,181,203         | 8,839,603               | 254,964          | 15,086,636        | 1,206,930.88          |
| Ohio           | 10,131,064                  | 1,042,087         | 2,620,827        | 29,131         | 13,823,109        | 608,218                          | 14,431,327         | 271,720                 | 3,715            | 14,155,892        | 1,132,471.36          |
| Pennsylvania   | 2,234                       | 88,534            | 3,017,846        | 152,638        | 3,261,252         | 100,562                          | 3,361,814          | 105,642                 | 5,690            | 3,250,482         | 260,038.56            |
| South Carolina | 47,463                      | .....             | .....            | .....          | 47,463            | 31,644                           | 79,107             | 48,340                  | .....            | 30,767            | 2,461.36              |
| Tennessee      | 1,185,642                   | 539               | 62,932           | 131,549        | 1,380,662         | 683,836                          | 2,064,498          | 977,650                 | 2,408            | 1,084,440         | 86,755.20             |
| Texas          | .....                       | .....             | 5,507            | .....          | 5,507             | 2,165                            | 7,672              | .....                   | 450              | 7,222             | 577.86                |
| Virginia       | 38,238,063                  | .....             | 903,353          | 112,019        | 39,253,435        | 11,637,496                       | 50,890,931         | 12,965,608              | 9,121,774        | 28,803,549        | 2,304,283.92          |
| West Virginia  | 66,976                      | .....             | 877,312          | .....          | 944,288           | 59,702                           | 1,003,990          | 173,041                 | 4,235            | 826,714           | 66,137.12             |
| Wisconsin      | 2,745                       | 745,715           | 4,694,421        | 3,300          | 5,446,181         | 70,186                           | 5,516,367          | 52,500                  | 8,736            | 5,455,131         | 436,410.48            |
| Total          | 131,241,973                 | 16,998,028        | 55,176,982       | 6,547,191      | 209,964,174       | 24,317,774                       | 234,281,948        | 29,513,997              | 13,941,471       | 190,826,526       | 15,266,126.40         |



## DIRECT TAX CLAIMS.

Various claims against the United States, most of them of small amounts, are constantly arising under the acts relating to the direct tax.

Under the act of May 9, 1872, as amended by the act of June 8, 1872, claims are presented by purchasers at direct-tax sales, their heirs or assigns who have been evicted, or lost title to lands purchased by judgment of a United States court.

Under section 36 of the act of August 5, 1861, as construed by the United States Supreme Court, in the cases of *United States vs. Taylor* (104 U. S. Rep., 216; 28 Int. Rev. Rec., 288), and *United States vs. Lawton* (110 U. S. Reps. 146; 30 Int. Rev. Rec., 47), claims are presented by the original owners, or their legal representatives, for the surplus proceeds of sales of land, for the payment of which claims the sum of \$190,000, or so much thereof as might be necessary, was appropriated by the act of March 3, 1883.

Secretary Folger said in regard to these claims :

The facts in different cases are so variant, and the interests of original owners, or their heirs-at-law, or their legal representatives, and tax sale purchasers, are so entangled or so hostile as that it is needful that all the facts in each case be presented for a correct decision of that case.

And so, without any precedent rule, there must be a full presentation of the facts in each case, and to those facts, when presented, will be applied some rule of law or equity, which will be the true one, between the parties and the Government.

These claims have given rise to considerable litigation in the Court of Claims, and some of the leading cases decided in that court are as follows :

Chaplin's Case (19 Ct. Cls., 424; 30 Int. Rev. Rec., 119) decides who are "legal representatives," and that the surplus is personalty.

Chisholm's Case (19 Ct. Cls., 435; 30 Int. Rev. Rec., 135): Surplus belonging to wife being a chose in action, accrued to the husband.

White's Case (19 Ct. Cls., 436): Executor not required to prove the loyalty of his testator.

Kidder's Case (19 Ct. Cls., 561): Question as to whether the executor or the trustee under the will is the proper party to receive the surplus of an unsettled estate.

Fripp's Case (19 Ct. Cls. Reps., 667; 30 Int. Rev. Rec., 242): When the land was sold the executor was in possession. *Held*, that he could not maintain an action for the surplus; he was but the custodian. The heir was the owner.

Cuthbert's Case (20 Ct. Cls., 172; 31 Int. Rev. Rec., 175): Life tenant cannot maintain an action for the surplus. Every party who had an estate in the land has an interest in the surplus and is a necessary part in an action to recover it.

Elliott's Case (20 Ct. Cls., 328; 31 Int. Rev. Rec., 174): Legatees whose legacy is unpaid and is a lien upon the land sold may maintain an action for the surplus.

Rhett's Case (20 Ct. Cls., 338; 31 Int. Rev. Rec., 176): When land has been redeemed owner is not entitled to the surplus. It is not the intent of the statute to give the owner both the land and its representative the surplus.

Graham's Case (21 Ct. Cls., 47): The controversy in this case was one of fact going to the question of title.

Rodgers's Case (21 Ct. Cls., 130; 32 Int. Rev. Rec., 57): Party in possession under a "title bond." The term "owner" in the direct-tax act intended to include every kind of estate of equity which should itself



entitle a person to the whole or a portion of the surplus. A mortgagor in default to his vendor for a larger amount than the surplus in the Treasury, and who before he brought suit had been ousted from possession under the decree of a court, is not the owner nor entitled to the surplus.

Wilson's Case (21 Ct. Cls., 135): In a suit for a surplus it is sufficient evidence of ownership that the claimant was in possession under color of title. Where possession can not be shown he must show either a complete title or that the property was assessed to him, and that he paid taxes for a period covered by the State statute of limitations.

Paynter's Case (21 Ct. Cls., 221): It can not be inferred that the possession of the former owner after sale was forcible nor that a conveyance to a third person was adverse to the purchaser. The Government did not warrant the title to lands sold under the direct-tax acts, and with the sale ceased to have an interest in the land.

Cooper's Case (21 Ct. Cls., 510): Decided against the United States. No opinion. The case was taken to the Supreme Court and the judgment of the Court of Claims was affirmed (120 U. S., 124; 33 Int. Rev. Rec., 62).

Under section 4, act of February 25, 1867, merged or re-enacted in Sec. 3689, R. S., claims are presented for refund of tax, penalty, and interest alleged to have been illegally collected by the direct-tax commissioners.

A number of such claims has arisen by reason of decisions in the Court of Claims, viz: *Simons vs. The United States* (19 Ct. Cls., 601; 30 Int. Rev. Rec., 241), and *Harrison vs. The United States* (20 Ct. Cls., 175; 31 Int. Rev. Rec., 175), in which it was held that interest commenced to run at the end of sixty days after the tax was fixed (Sec. 3, act of June 7, 1862), and *Cato A. Seabrook, administrator, vs. The United States* (21 Ct. Cls., 39; 32 Int. Rev. Rec., 168), in which it was held that the assessment in South Carolina was erroneous on account of the rule which the commissioners adopted, by which they assessed a tax of 80 cents on \$100 of valuation upon city, town, village, and borough lots, while upon country property they assessed a tax of \$2 on \$100 of valuation.

#### SCHOOL FARMS.

An act was passed during the last session of Congress, March 3, 1887, providing for the redemption and sale of the school farm lands now held by the United States in Beaufort county, S. C., acquired under the direct-tax laws.

March 24, 1887, regulations were issued (Circular No. 309) stating the provisions of law and the manner by which the original owners, heirs-at-law, devisees, or grantees could obtain redemption.

There were 18 of these school farms owned by the United States, which have been rented from year to year by the collector of internal revenue.

|                                                                |          |
|----------------------------------------------------------------|----------|
| Amount collected as rent for the year 1886.....                | \$603.50 |
| Commissions paid as remuneration for services of overseer..... | 42.90    |
| Deposited.....                                                 | 560.60   |

#### DIRECT TAX STILL DUE.

A bill to credit and pay to the several States and Territories and the District of Columbia direct taxes collected under the act of 1861, and



to remit the quota still unpaid, passed the Senate at the last session of Congress, but failed to pass the House.

There is still due and unpaid of the \$20,000,000 imposed upon the whole United States by the act of August 5, 1861, as shown by the adjustments made in the accounts in the office of the First Comptroller, the sum of \$2,563,967.11, from the following States and Territories:

| States and Territories. | Amount.      | States and Territories. | Amount.      |
|-------------------------|--------------|-------------------------|--------------|
| Alabama.....            | \$506,793.09 | Tennessee.....          | \$277,493.52 |
| Arkansas.....           | 107,184.82   | Texas.....              | 174,265.16   |
| Colorado.....           | 715.37       | Virginia.....           | 286,662.93   |
| Florida.....            | 72,756.41    | Utah.....               | 26,982.00    |
| Georgia.....            | 466,384.44   | Washington.....         | 3,487.17     |
| Mississippi.....        | 301,325.83   |                         |              |
| North Carolina.....     | 198,742.06   | Total.....              | 2,563,967.11 |
| South Carolina.....     | 141,174.31   |                         |              |

The question whether the United States has a right to apply money due a State as a set-off against the quota of direct taxes apportioned to it, such State not having assumed its quota, was involved in a suit in the Court of Claims, entitled "*The State of Louisiana vs. The United States*, No. 15,295," recently decided adversely to the United States (33 Int. Rev. Rec., 190; 22 Ct. Cls., —). The Supreme Court has recently sustained the decision of the Court of Claims.

As it has been the practice of the accounting officers of the Treasury, instead of paying claims adjusted in favor of States, which appear on the books of the Treasury as indebted to the United States on account of direct tax, to set off the amount due as against any unpaid quota of direct tax, additional sums appear to be due as follows:

|                  |             |
|------------------|-------------|
| Alabama.....     | \$22,520.24 |
| Georgia.....     | 35,555.42   |
| Louisiana.....   | 71,385.83   |
| Mississippi..... | 42,174.29   |
| Total.....       | 171,635.78  |

In case the amounts set off and credited are finally paid to the States and the same amounts charged back to their respective direct-tax accounts, their indebtedness on direct tax will be as follows:

|                  |              |
|------------------|--------------|
| Alabama.....     | \$529,313.33 |
| Georgia.....     | 501,939.86   |
| Louisiana.....   | 71,385.83    |
| Mississippi..... | 343,500.12   |

The total amount due from all the States will be \$2,735,602.89.

I suggest that the question whether the United States has now any authority for the collection of the tax remaining unpaid be taken into consideration. If it is held that the tax can be collected, proper steps should be taken to collect it, unless there is some probability of legislative action authorizing further suspension.

#### INTERNAL-REVENUE CASES PENDING BEFORE THE SUPREME COURT.

No. 30.—United States, plaintiff in error, *vs.* The Philadelphia and Reading Railroad Company. Tax on surplus earnings.

No. 99.—Marquette, Houghton, and Ontonagon Railroad Company *vs.* United States.

No. 658.—United States *vs.* Frederick Frerichs. From Court of Claims.

No. 746.—United States *vs.* Stowell *et al.*, claimants. Distillery at Lawrence.



No. 752.—*Richmond vs. Blake.*

No. 815.—*John D. Sanborn vs. United States.* Taken up from United States circuit court of Massachusetts.

No. 816.—*United States vs. Sanborn.* Cross-writ.

No. 1023.—*Central National Bank vs. United States.*

No. 1080.—*Joseph M. Cummings et al., vs. United States.*

No. 1081.—*United States vs. Joseph M. Cummings et al.*

No. .—*United States vs. A. S. Witten et al.* Decision in circuit court western district of Virginia (Judge Paul presiding), that Government can not collect tax on spirits lost in warehouse, if lost through its negligence.

No. .—*Chicago Distilling Company vs. R. Stone, collector.* This suit is a test one, brought for the purpose of obtaining a judicial decision as to the mode of arriving at the *capacity* of a distillery within the meaning of the law, as employed in Sec. 3309, Revised Statutes, as amended.

#### ABATEMENT CLAIMS.

On the first of July, 1886, there were pending 226 claims for abatement of assessed taxes, amounting to \$146,721.34, and during the year 3,791 claims, amounting to \$937,394.88, were presented.

Of these, 3,002 claims, amounting to \$704,301.66, have been allowed by this office, and 954 claims, amounting to \$348,562.21, have been rejected or returned for amendment.

This left 61 claims for abatement still pending on the 30th of June, 1887, amounting to \$31,252.35.

Since that date and up to the first of October, 782 other claims have been filed, amounting to \$85,033.92; 539 claims have been allowed, amounting to \$73,048.24, and 231 rejected or returned for amendment, amounting to \$36,303.43; and on the first day of October, 1887, 73 claims for abatement were pending, amounting to \$6,934.60.

#### REBATE CLAIMS.

No claims for rebate of tax on tobacco and cigars were pending July 1, 1886.

During the fiscal year one claim for \$18.08 was presented and allowed. None have been received since June 30, 1887.

#### REFUNDING CLAIMS.

On the 1st of July, 1886, there were pending 211 claims for the refunding of taxes collected, amounting to \$219,211.29, and during the year 367 other claims, amounting to \$48,552.83, were presented, and 72 rejected claims, amounting to \$56,503.87, were reconsidered. Of these, 232 claims, amounting to \$80,505.38, have been allowed by this office, and 224 claims, amounting to \$32,188.08, have been rejected or returned for amendment.

This left 194 claims for refunding still pending on the 30th of June, 1887, amounting to \$211,574.53. Since that date, and up to the 1st of October, 72 other claims have been filed, amounting to \$3,452.97. Of these, 24 claims have been allowed, amounting to \$633.68, and 30 have been rejected or returned for amendment, amounting to \$2,132.20; and on the 1st of October, 1887, 212 claims for refunding were pending, amounting to \$212,261.62.



## SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS.

STATEMENT OF SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS, OF WHICH THE PURCHASERS RECEIVED QUIT-CLAIM DEEDS FROM THE UNITED STATES DURING FISCAL YEAR 1886-'87.

| Date of sale.    | When acquired.   | From whom acquired.             | Realty sold, and where situated.                                                                                       | Amount sold for. |
|------------------|------------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------|------------------|
| Aug. 13, 1886 .  | Nov., 1885.....  | Joseph Snyder.                  | A lot of land (.19 of an acre), "The J. Snyder distillery premises," near Ashton, Clark county, Mo.                    | \$300.00         |
| Oct. 13, 1886 .. | Nov. 25, 1871..  | H. D. Watson.                   | 320 acres land in Caddo parish, La.....                                                                                | 100.00           |
| Dec. 27, 1886..  | July 6, 1880 ... | R. F. Murray and A. F. Lincoln. | S. $\frac{1}{2}$ of W. $\frac{1}{2}$ of S. W. $\frac{1}{4}$ Sec. 27, T. 26 N. R 4 of 3 P. M., in Tazewell county, Ill. | 50.00            |
| Jan. 18, 1887..  | Dec. 23, 1868 .. | J. L. and J. R. Cardwell.       | Six lots and one tract (689 acres) land in Rockingham county, N. C.                                                    | 500.00           |
| Mar. 21, 1887 .  | Dec. 10, 1867... | Thos. Self.                     | 125 acres land in Lawrence county, Ky.....                                                                             | 53.00            |
| Mar. 26, 1887 .  | Nov. 6, 1873 ... | L. C. Hartin <i>et al.</i>      | Two tracts of land (508 acres) in Wilkes county, N. C.                                                                 | 75.00            |
| Apr. 9, 1887 ..  | July 12, 1870 .. | Lewis J. Parr.                  | 130 acres land in Rochdale county, Ga.....                                                                             | 100.00           |
| May 13, 1887 .   | Apr. 25, 1885 .. | James M. Carson.                | Town lot, 30x18 feet, in Mount Erie, Wayne county, Ill.                                                                | 95.00            |
| Total ..         | .....            | .....                           | .....                                                                                                                  | 1,273.00         |



NUMBER OF SPECIAL-TAX PAYERS.<sup>a</sup>

STATEMENT SHOWING THE NUMBER OF PERSONS WHO PAID SPECIAL TAXES IN THE SEVERAL STATES AND TERRITORIES DURING THE SPECIAL-TAX YEAR ENDED APRIL 30, 1887.

| States and Territories. | Rectifiers. | Retail liquor dealers. | Wholesale liquor dealers. | Manufacturers of stills. | Manufacturers of cigars. | Dealers in leaf tobacco. | Dealers in leaf tobacco not exceeding 25,000 pounds. | Retail dealers in leaf tobacco. | Dealers in manufactured tobacco. | Manufacturers of tobacco. | Peddlers of tobacco. | Brewers. | Retail dealers in malt liquors. | Wholesale dealers in malt liquors. | Total.  |
|-------------------------|-------------|------------------------|---------------------------|--------------------------|--------------------------|--------------------------|------------------------------------------------------|---------------------------------|----------------------------------|---------------------------|----------------------|----------|---------------------------------|------------------------------------|---------|
| Alabama                 | 5           | 1,065                  | 32                        | 1                        | 39                       | 1                        | 1                                                    | 1                               | 8,682                            | 1                         | 1                    | 1        | 24                              | 17                                 | 9,866   |
| Arkansas                | 106         | 11,023                 | 21                        | 2                        | 22                       | 28                       | 1                                                    | 1                               | 6,179                            | 16                        | 1                    | 191      | 9                               | 15                                 | 6,807   |
| California              | 6           | 2,174                  | 51                        | 1                        | 423                      | 4                        | 1                                                    | 1                               | 14,773                           | 1                         | 27                   | 22       | 257                             | 139                                | 27,354  |
| Colorado <sup>b</sup>   | 18          | 3,086                  | 42                        | 1                        | 64                       | 81                       | 17                                                   | 1                               | 4,611                            | 2                         | 10                   | 24       | 64                              | 44                                 | 7,040   |
| Connecticut             | 3           | 3,671                  | 11                        | 1                        | 322                      | 1                        | 1                                                    | 1                               | 7,277                            | 4                         | 4                    | 5        | 140                             | 106                                | 11,125  |
| Delaware <sup>c</sup>   | 14          | 305                    | 10                        | 1                        | 38                       | 26                       | 1                                                    | 1                               | 3,389                            | 1                         | 3                    | 1        | 13                              | 6                                  | 4,144   |
| Florida                 | 132         | 1,625                  | 49                        | 1                        | 170                      | 1                        | 1                                                    | 1                               | 2,541                            | 12                        | 4                    | 1        | 2                               | 9                                  | 3,068   |
| Georgia                 | 16          | 11,635                 | 270                       | 3                        | 30                       | 61                       | 6                                                    | 1                               | 10,691                           | 29                        | 85                   | 131      | 16                              | 20                                 | 12,463  |
| Illinois                | 13          | 5,624                  | 61                        | 1                        | 1,257                    | 55                       | 22                                                   | 1                               | 33,440                           | 10                        | 21                   | 55       | 594                             | 204                                | 47,848  |
| Indiana                 | 1           | 3,584                  | 54                        | 1                        | 428                      | 7                        | 1                                                    | 1                               | 16,554                           | 3                         | 7                    | 78       | 172                             | 102                                | 23,120  |
| Iowa                    | 56          | 2,098                  | 17                        | 1                        | 268                      | 1                        | 1                                                    | 1                               | 15,565                           | 1                         | 10                   | 5        | 84                              | 66                                 | 19,929  |
| Kansas                  | 25          | 3,598                  | 201                       | 1                        | 171                      | 1,010                    | 361                                                  | 1                               | 14,264                           | 75                        | 11                   | 29       | 104                             | 42                                 | 16,694  |
| Kentucky                | 1           | 4,789                  | 118                       | 1                        | 127                      | 20                       | 1                                                    | 1                               | 10,055                           | 55                        | 51                   | 7        | 20                              | 40                                 | 15,745  |
| Louisiana               | 1           | 919                    | 8                         | 1                        | 44                       | 1                        | 1                                                    | 1                               | 7,168                            | 1                         | 36                   | 1        | 92                              | 28                                 | 12,408  |
| Maine                   | 81          | 6,108                  | 160                       | 1                        | 758                      | 91                       | 44                                                   | 1                               | 5,464                            | 11                        | 15                   | 59       | 164                             | 9                                  | 6,574   |
| Maryland <sup>d</sup>   | 61          | 7,263                  | 198                       | 1                        | 539                      | 47                       | 1                                                    | 1                               | 12,323                           | 8                         | 111                  | 36       | 472                             | 55                                 | 19,870  |
| Massachusetts           | 10          | 6,520                  | 61                        | 1                        | 545                      | 19                       | 1                                                    | 1                               | 18,276                           | 6                         | 65                   | 120      | 206                             | 186                                | 27,199  |
| Michigan                | 14          | 4,156                  | 62                        | 1                        | 206                      | 3                        | 1                                                    | 1                               | 17,798                           | 2                         | 10                   | 146      | 130                             | 151                                | 25,502  |
| Minnesota               | 60          | 826                    | 14                        | 1                        | 4                        | 112                      | 21                                                   | 1                               | 10,592                           | 63                        | 16                   | 66       | 167                             | 87                                 | 15,408  |
| Mississippi             | 1           | 6,746                  | 175                       | 1                        | 633                      | 1                        | 1                                                    | 1                               | 6,275                            | 2                         | 1                    | 1        | 206                             | 13                                 | 7,299   |
| Missouri                | 1           | 1,815                  | 48                        | 1                        | 10                       | 4                        | 1                                                    | 1                               | 21,001                           | 2                         | 3                    | 66       | 206                             | 155                                | 29,255  |
| Montana <sup>e</sup>    | 3           | 3,323                  | 51                        | 1                        | 127                      | 1                        | 1                                                    | 1                               | 2,512                            | 1                         | 5                    | 38       | 86                              | 26                                 | 4,541   |
| Nebraska <sup>f</sup>   | 2           | 935                    | 17                        | 1                        | 3                        | 1                        | 1                                                    | 1                               | 11,618                           | 1                         | 1                    | 45       | 100                             | 105                                | 15,382  |
| Nevada <sup>g</sup>     | 1           | 1,203                  | 6                         | 1                        | 34                       | 16                       | 1                                                    | 1                               | 1,824                            | 1                         | 23                   | 33       | 19                              | 18                                 | 2,852   |
| New Hampshire           | 26          | 7,759                  | 77                        | 1                        | 812                      | 1                        | 1                                                    | 1                               | 3,004                            | 12                        | 120                  | 5        | 176                             | 44                                 | 4,496   |
| New Jersey              | 2           | 1,717                  | 42                        | 1                        | 6                        | 518                      | 1                                                    | 1                               | 17,455                           | 97                        | 1                    | 22       | 367                             | 161                                | 26,857  |
| New Mexico <sup>h</sup> | 276         | 31,883                 | 819                       | 1                        | 4,626                    | 298                      | 40                                                   | 1                               | 2,433                            | 197                       | 390                  | 307      | 26                              | 37                                 | 4,286   |
| New York                | 8           | 1,620                  | 31                        | 1                        | 30                       | 304                      | 85                                                   | 1                               | 63,178                           | 42                        | 82                   | 139      | 2,118                           | 467                                | 104,681 |
| North Carolina          | 112         | 15,540                 | 371                       | 4                        | 1,434                    | 1                        | 1                                                    | 1                               | 8,840                            | 1                         | 201                  | 1        | 40                              | 23                                 | 11,210  |
| Ohio                    |             |                        |                           |                          |                          |                          |                                                      |                                 | 35,173                           |                           |                      |          | 486                             | 264                                | 54,156  |

<sup>a</sup> Exclusive of manufacturers of, and dealers in oleomargarine.  
<sup>b</sup> Including the Territory of Wyoming.  
<sup>c</sup> Including the State of Delaware, two counties of Virginia, and nine counties of Maryland.  
<sup>d</sup> Including the District of Columbia.  
<sup>e</sup> Including the Territory of Idaho.  
<sup>f</sup> Including the Territory of Dakota.  
<sup>g</sup> Including the Territory of Utah.  
<sup>h</sup> Including the Territory of Arizona.



STATEMENT SHOWING THE NUMBER OF PERSONS WHO PAID SPECIAL TAXES IN THE SEVERAL STATES AND TERRITORIES, ETC.—Continued.

| States and Territories.               | Rectifiers. | Retail liquor dealers. | Wholesale liquor dealers. | Manufacturers of stills. | Manufacturers of cigars. | Dealers in leaf tobacco. | Dealers in leaf tobacco not exceeding 25,000 pounds. | Retail dealers in leaf tobacco. | Dealers in manufactured tobacco. | Manufacturers of tobacco. | Peddlers of tobacco. | Brewers. | Retail dealers in malt liquors. | Wholesale dealers in malt liquors. | Total.  |
|---------------------------------------|-------------|------------------------|---------------------------|--------------------------|--------------------------|--------------------------|------------------------------------------------------|---------------------------------|----------------------------------|---------------------------|----------------------|----------|---------------------------------|------------------------------------|---------|
| Oregon <i>a</i> .....                 | 9           | 1,620                  | 50                        | .....                    | 25                       | 4                        | 1                                                    | .....                           | 4,432                            | .....                     | 1                    | 78       | 109                             | 54                                 | 6,383   |
| Pennsylvania .....                    | 229         | 19,540                 | 444                       | 1                        | 4,127                    | 309                      | 92                                                   | .....                           | 55,214                           | .....                     | 315                  | 368      | 885                             | 313                                | 81,866  |
| Rhode Island .....                    | 2           | 1,136                  | 34                        | .....                    | 71                       | 2                        | .....                                                | .....                           | 3,510                            | .....                     | 21                   | 3        | 59                              | 12                                 | 4,850   |
| South Carolina .....                  | 1           | 1,001                  | 20                        | .....                    | 20                       | .....                    | .....                                                | .....                           | 6,729                            | 5                         | 2                    | 2        | 17                              | 11                                 | 7,808   |
| Tennessee .....                       | 5           | 1,536                  | 47                        | .....                    | 34                       | 224                      | 104                                                  | .....                           | 7,905                            | 47                        | 13                   | 4        | 33                              | 25                                 | 9,977   |
| Texas .....                           | 18          | 3,064                  | 44                        | .....                    | 58                       | 4                        | 1                                                    | 1                               | 14,580                           | 2                         | 5                    | 10       | 615                             | 138                                | 18,540  |
| Vermont .....                         | .....       | 448                    | 2                         | .....                    | 26                       | 1                        | .....                                                | .....                           | 2,360                            | .....                     | 12                   | .....    | 50                              | 7                                  | 2,906   |
| Virginia .....                        | 18          | 2,538                  | 44                        | .....                    | 164                      | 476                      | 50                                                   | .....                           | 7,924                            | 186                       | 7                    | 2        | 41                              | 25                                 | 11,475  |
| West Virginia .....                   | 4           | 756                    | 11                        | .....                    | 106                      | 27                       | 23                                                   | .....                           | 4,150                            | 11                        | .....                | 8        | 48                              | 14                                 | 5,158   |
| Wisconsin .....                       | 44          | 6,308                  | 100                       | 1                        | 565                      | 96                       | 11                                                   | .....                           | 14,196                           | 7                         | 44                   | 177      | 191                             | 71                                 | 21,811  |
| Total .....                           | 1,383       | 188,107                | 4,241                     | 20                       | 18,570                   | 3,848                    | 886                                                  | 5                               | 513,955                          | 942                       | 1,733                | 2,269    | 8,685                           | 3,309                              | 747,953 |
| Total for special-tax year 1886 ..... | 1,376       | 190,121                | 4,290                     | 24                       | 18,000                   | 3,938                    | 1,030                                                | 2                               | 501,819                          | 875                       | 1,697                | 2,292    | 8,409                           | 3,012                              | 736,885 |

*a* Including the Territories of Washington and Alaska.



## DISTILLED SPIRITS.

DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| States and Territories. | Grain.      |           | Molasses.   |           | Fruit.      |           | Total registered. | Total operated. |
|-------------------------|-------------|-----------|-------------|-----------|-------------|-----------|-------------------|-----------------|
|                         | Registered. | Operated. | Registered. | Operated. | Registered. | Operated. |                   |                 |
| Alabama.....            | 3           | 3         | .....       | .....     | 56          | 56        | 59                | 59              |
| Arkansas.....           | 22          | 19        | .....       | .....     | 18          | 18        | 40                | 37              |
| California.....         | 2           | 1         | .....       | .....     | 245         | 232       | 247               | 233             |
| Colorado.....           | 1           | 1         | .....       | .....     | .....       | .....     | 1                 | 1               |
| Connecticut.....        | 1           | 1         | .....       | .....     | 76          | 76        | 77                | 77              |
| Delaware.....           | .....       | .....     | .....       | .....     | 56          | 56        | 56                | 56              |
| Georgia.....            | 66          | 61        | .....       | .....     | 189         | 185       | 255               | 246             |
| Illinois.....           | 23          | 21        | .....       | .....     | 30          | 26        | 53                | 47              |
| Indiana.....            | 12          | 9         | .....       | .....     | 53          | 52        | 65                | 61              |
| Iowa.....               | 2           | 2         | .....       | .....     | 6           | 6         | 8                 | 8               |
| Kansas.....             | 1           | 1         | .....       | .....     | 2           | 2         | 3                 | 3               |
| Kentucky.....           | 322         | 259       | 1           | 1         | 350         | 350       | 673               | 613             |
| Louisiana.....          | .....       | .....     | .....       | .....     | 9           | 9         | 9                 | 0               |
| Maryland.....           | 26          | 23        | .....       | .....     | 9           | 9         | 35                | 32              |
| Massachusetts.....      | 1           | 1         | 8           | 8         | 11          | 11        | 20                | 29              |
| Missouri.....           | 26          | 25        | .....       | .....     | 41          | 41        | 67                | 62              |
| Mississippi.....        | .....       | .....     | .....       | .....     | 5           | 5         | 5                 | 0               |
| Nebraska.....           | 2           | 2         | .....       | .....     | .....       | .....     | 2                 | 6               |
| New Hampshire.....      | .....       | .....     | 1           | 1         | 2           | 2         | 3                 | 5               |
| New Jersey.....         | 1           | 1         | .....       | .....     | 84          | 84        | 85                | 85              |
| New Mexico.....         | .....       | .....     | .....       | .....     | 5           | 5         | 5                 | 5               |
| New York.....           | 2           | 2         | .....       | .....     | 64          | 64        | 66                | 66              |
| North Carolina.....     | 368         | 307       | .....       | .....     | 1,155       | 1,155     | 1,523             | 1,462           |
| Oregon.....             | 1           | 1         | .....       | .....     | 11          | 11        | 12                | 12              |
| Ohio.....               | 33          | 28        | .....       | .....     | 41          | 40        | 74                | 68              |
| Pennsylvania.....       | 103         | 89        | .....       | .....     | 38          | 38        | 141               | 127             |
| South Carolina.....     | 16          | 14        | .....       | .....     | 25          | 25        | 41                | 39              |
| Tennessee.....          | 75          | 59        | .....       | .....     | 222         | 202       | 297               | 261             |
| Texas.....              | 4           | 3         | .....       | .....     | 4           | 4         | 8                 | 7               |
| Vermont.....            | .....       | .....     | .....       | .....     | 4           | 4         | 4                 | 4               |
| Virginia.....           | 40          | 30        | .....       | .....     | 1,054       | 1,045     | 1,094             | 1,075           |
| West Virginia.....      | 2           | 1         | .....       | .....     | 121         | 113       | 123               | 114             |
| Wisconsin.....          | 5           | 5         | .....       | .....     | .....       | .....     | 5                 | 5               |
| Total.....              | 1,160       | 969       | 10          | 10        | 3,986       | 3,926     | 5,156             | 4,905           |

COMPARATIVE STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION ON THE 1ST DAY OF SEPTEMBER, IN EACH OF THE YEARS 1880 TO 1887, INCLUSIVE.

| Date.                  | Number of distilleries. |           | Capacity of grain distilleries. |                            | Capacity of molasses distilleries. |                          | Total spirit-producing capacity per day. |
|------------------------|-------------------------|-----------|---------------------------------|----------------------------|------------------------------------|--------------------------|------------------------------------------|
|                        | Grain.                  | Molasses. | Grain.                          | Spirits.                   | Molasses.                          | Spirits.                 |                                          |
| September 1, 1880..... | 372                     | 6         | <i>Bushels.</i><br>69,013       | <i>Gallons.</i><br>275,364 | <i>Gallons.</i><br>8,899           | <i>Gallons.</i><br>7,564 | <i>Gallons.</i><br>282,928               |
| September 1, 1881..... | 298                     | 5         | 70,193                          | 272,806                    | 8,573                              | 7,287                    | 280,093                                  |
| September 1, 1882..... | 198                     | 7         | 57,755                          | 227,973                    | 10,426                             | 8,861                    | 236,834                                  |
| September 1, 1883..... | 387                     | 7         | 56,859                          | 224,107                    | 8,721                              | 6,818                    | 230,925                                  |
| September 1, 1884..... | 294                     | 8         | 47,855                          | 189,308                    | 8,814                              | 7,424                    | 196,732                                  |
| September 1, 1885..... | 212                     | 8         | 42,594                          | 174,295                    | 7,122                              | 6,054                    | 180,349                                  |
| September 1, 1886..... | 305                     | 9         | 46,180                          | 181,223                    | 8,853                              | 7,524                    | 188,747                                  |
| September 1, 1887..... | 293                     | 8         | 50,355                          | 199,100                    | 6,460                              | 5,493                    | 204,593                                  |



## STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1887, BY COLLECTION DISTRICTS.

| Districts.               | Regis-tered. | Oper-ated. | Districts.                  | Regis-tered. | Oper-ated. |
|--------------------------|--------------|------------|-----------------------------|--------------|------------|
| Alabama.....             | 56           | 56         | New Mexico.....             | 5            | 5          |
| Arkansas.....            | 18           | 18         | New York:                   |              |            |
| California:              |              |            | Fourteenth district.....    | 32           | 32         |
| First district.....      | 126          | 120        | Fifteenth district.....     | 14           | 14         |
| Fourth district.....     | 119          | 112        | Twenty-first district.....  | 8            | 8          |
| Connecticut.....         | 76           | 76         | Twenty-eighth district..... | 10           | 10         |
| Delaware.....            | 56           | 56         | North Carolina:             |              |            |
| Georgia.....             | 189          | 185        | Fourth district.....        | 352          | 352        |
| Illinois:                |              |            | Fifth district.....         | 320          | 320        |
| Fourth district.....     | 16           | 14         | Sixth district.....         | 483          | 483        |
| Fifth district.....      | 2            |            | Oregon.....                 | 11           | 11         |
| Eighth district.....     | 1            | 1          | Ohio:                       |              |            |
| Thirteenth district..... | 11           | 11         | Sixth district.....         | 8            | 8          |
| Indiana:                 |              |            | Tenth district.....         | 9            | 9          |
| Sixth district.....      | 9            | 9          | Eleventh district.....      | 13           | 13         |
| Seventh district.....    | 41           | 40         | Eighteenth district.....    | 11           | 10         |
| Eleventh district.....   | 3            | 3          | Pennsylvania:               |              |            |
| Iowa:                    |              |            | First district.....         | 29           | 29         |
| Second district.....     | 3            | 3          | Ninth district.....         | 2            | 2          |
| Fourth district.....     | 3            | 3          | Twelfth district.....       | 4            | 4          |
| Kansas.....              | 2            | 2          | Nineteenth district.....    | 1            | 1          |
| Kentucky:                |              |            | Twenty-second district..... | 2            | 2          |
| Second district.....     | 95           | 95         | South Carolina.....         | 25           | 25         |
| Fifth district.....      | 43           | 43         | Tennessee:                  |              |            |
| Sixth district.....      | 6            | 6          | Second district.....        | 58           | 48         |
| Seventh district.....    | 70           | 70         | Fifth district.....         | 164          | 154        |
| Eighth district.....     | 136          | 136        | Texas:                      |              |            |
| Louisiana.....           | 9            | 9          | First district.....         | 1            | 1          |
| Maryland.....            | 9            | 9          | Fourth district.....        | 3            | 3          |
| Massachusetts:           |              |            | Vermont.....                | 4            | 4          |
| Tenth district.....      | 11           | 11         | Virginia:                   |              |            |
| Missouri:                |              |            | Second district.....        | 247          | 247        |
| First district.....      | 28           | 28         | Fourth district.....        | 450          | 449        |
| Fourth district.....     | 2            | 2          | Sixth district.....         | 357          | 349        |
| Sixth district.....      | 11           | 11         | West Virginia.....          | 121          | 113        |
| Mississippi.....         | 5            | 5          | Total.....                  | 3,986        | 3,926      |
| New Hampshire.....       | 2            | 2          |                             |              |            |
| New Jersey:              |              |            |                             |              |            |
| First district.....      | 30           | 30         |                             |              |            |
| Third district.....      | 27           | 27         |                             |              |            |
| Fifth district.....      | 27           | 27         |                             |              |            |

## STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH DURING THE FISCAL YEAR ENDED JUNE 30, 1887, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

| Months.        | Number of distil-leries. |           | Capacity of grain distilleries. |                 | Capacity of molasses distilleries. |                 | Total spirit-producing capacity per day. |
|----------------|--------------------------|-----------|---------------------------------|-----------------|------------------------------------|-----------------|------------------------------------------|
|                | Grain.                   | Molasses. | Grain.                          | Spirits.        | Molasses.                          | Spirits.        |                                          |
|                |                          |           | <i>Bushels.</i>                 | <i>Gallons.</i> | <i>Gallons.</i>                    | <i>Gallons.</i> | <i>Gallons.</i>                          |
| July.....      | 363                      | 6         | 47,208                          | 183,629         | 6,405                              | 5,445           | 189,074                                  |
| August.....    | 297                      | 7         | 37,270                          | 146,123         | 9,791                              | 8,321           | 154,444                                  |
| September..... | 305                      | 9         | 46,180                          | 181,223         | 8,853                              | 7,524           | 188,747                                  |
| October.....   | 326                      | 10        | 48,363                          | 190,675         | 9,770                              | 8,307           | 198,982                                  |
| November.....  | 417                      | 7         | 57,772                          | 224,303         | 5,777                              | 4,910           | 229,213                                  |
| December.....  | 529                      | 9         | 66,372                          | 257,988         | 8,637                              | 7,342           | 265,330                                  |
| January.....   | 541                      | 8         | 71,012                          | 272,777         | 6,103                              | 5,179           | 277,956                                  |
| February.....  | 599                      | 9         | 77,175                          | 297,340         | 7,834                              | 6,661           | 304,001                                  |
| March.....     | 625                      | 9         | 77,771                          | 294,846         | 8,104                              | 6,890           | 301,736                                  |
| April.....     | 649                      | 8         | 80,458                          | 307,284         | 5,354                              | 4,652           | 311,936                                  |
| May.....       | 577                      | 9         | 70,538                          | 277,653         | 7,637                              | 6,492           | 284,145                                  |
| June.....      | 492                      | 8         | 58,889                          | 233,036         | 6,869                              | 5,838           | 238,874                                  |
| July.....      | 368                      | 7         | 52,478                          | 207,176         | 8,087                              | 6,875           | 214,051                                  |
| August.....    | 303                      | 6         | 40,090                          | 158,161         | 4,339                              | 3,689           | 161,850                                  |
| September..... | 293                      | 8         | 50,355                          | 199,100         | 6,460                              | 5,493           | 204,593                                  |

\* \* \* \* \*



## COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1887, was 1,160, of which number 969 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1886, were 1,132 and 950 respectively, showing an increase during the last fiscal year of 28 in the number registered and of 19 in the number operated.

The increase in the number registered and in the number operated occurred in the class of distilleries having the smaller capacities for the production of spirits, there having been an increase of 34 in the number of distilleries of this class registered and of 30 in the number operated.

In the larger distilleries there was a decrease of 6 in the number registered and of 11 in the number operated.

During the fiscal year ended June 30, 1886, 884 distilleries of the smaller class, varying in daily grain capacity from not over 5 bushels to not over 60 bushels per diem, were registered, and of this number 726, or 82 per cent., were operated.

Of the larger distilleries having daily capacities varying from 60 bushels to several thousand bushels per diem, 248 were registered and 224, or 90 per cent., were operated.

During the fiscal year ended June 30, 1887, 918 of the smaller distilleries were registered, and 756, or 82 per cent., were operated. Of the larger distilleries, 242 were registered and 213, or 88 per cent., were operated.

There were 10 rum distilleries registered and 10 operated, an increase of 1 over the number reported for the previous fiscal year.

There were 3,986 fruit distilleries registered and 3,926 operated, a decrease of 1,115 in the number registered and 1,149 in the number operated during the fiscal year.

The whole number of grain, molasses, and fruit distilleries registered and operated during the year were 5,156 and 4,905, respectively.

\* \* \* \* \*

## COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING THE LAST TEN (FISCAL) YEARS.

| Year.        | Grain used.     | Spirits produced. | Molasses used.  | Rum produced.   |
|--------------|-----------------|-------------------|-----------------|-----------------|
|              | <i>Bushels.</i> | <i>Gallons.</i>   | <i>Gallons.</i> | <i>Gallons.</i> |
| 1878.....    | 14,680,552      | 54,499,677        | 1,995,645       | 1,603,376       |
| 1879.....    | 18,735,814      | 69,649,166        | 2,801,307       | 2,243,455       |
| 1880.....    | 24,006,359      | 87,915,969        | 3,110,190       | 2,439,301       |
| 1881.....    | 31,291,175      | 115,609,644       | 2,710,307       | 2,118,506       |
| 1882.....    | 27,459,095      | 104,149,077       | 2,121,804       | 1,704,084       |
| 1883.....    | 18,644,787      | 72,235,175        | 2,373,106       | 1,801,960       |
| 1884.....    | 18,927,982      | 73,724,581        | 2,259,536       | 1,711,158       |
| 1885.....    | 17,865,203      | 72,834,198        | 2,719,416       | 2,081,165       |
| 1886.....    | 19,195,332      | 78,544,428        | 2,308,130       | 1,799,952       |
| 1887.....    | 17,959,565      | 75,974,376        | 2,428,783       | 1,857,223       |
| Total.....   | 208,765,864     | 805,136,291       | 24,828,224      | 19,360,180      |
| Average..... | 20,876,586      | 80,513,629        | 2,482,822       | 1,936,018       |

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1887 (17,959,565 bushels), is a decrease of 1,235,767 bushels from the amount used in the preceding fiscal year (19,195,332 bushels), and is 2,917,021 bushels less than the average (20,876,586 bushels) for the last ten years.



The number of gallons of spirits produced from grain during the year (75,974,376) shows a decrease of 2,570,052 gallons from the product (78,544,428 gallons) of the year ended June 30, 1886, and is 4,539,252 gallons less than the average product (80,513,629 gallons) for the last ten years.

The yield of spirits from each bushel of grain is 4.23+ gallons, showing a marked advance. The yield for the two preceding years was 4.091 for 1886 and 4.076 for 1885.

The quantity of molasses used for the production of rum during the fiscal year (2,428,783 gallons) shows an increase of 120,653 gallons over the quantity used in the previous year (2,308,130 gallons), and is 54,039 gallons less than the average (2,482,822 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,857,223 gallons) shows an increase of 57,271 gallons over the product of the previous year, and is 78,795 gallons less than the average product (1,936,018 gallons) for the last ten years.

\* \* \* \* \*

The following statement shows the number of cattle and hogs fed at registered grain distilleries, arranged by States :

| States.              | Number of cattle fed. | Average increase in weight. | Total increase in weight. | Number of hogs fed. | Average increase in weight. | Total increase in weight. | Total increase in weight of cattle and hogs. |
|----------------------|-----------------------|-----------------------------|---------------------------|---------------------|-----------------------------|---------------------------|----------------------------------------------|
| Alabama .....        | 9                     | 295+                        | 2,661                     | 75                  | 40+                         | 3,025                     | 5,686                                        |
| Arkansas .....       | 137                   | 179+                        | 24,650                    | 616                 | 84+                         | 51,765                    | 76,415                                       |
| California .....     |                       |                             |                           | 1,460               | 241                         | 351,860                   | 351,860                                      |
| Connecticut .....    | 95                    | 300                         | 28,500                    |                     |                             |                           | 28,500                                       |
| Georgia .....        | 438                   | 101+                        | 44,240                    | 2,786               | 86+                         | 239,600                   | 283,840                                      |
| Illinois .....       | 21,659                | 244+                        | 5,294,707                 | 190                 | 84+                         | 16,000                    | 5,310,707                                    |
| Indiana .....        | 4,240                 | 219+                        | 929,760                   |                     |                             |                           | 929,760                                      |
| Iowa .....           | 1,698                 | 345+                        | 586,230                   | 125                 | 90                          | 11,250                    | 597,480                                      |
| Kentucky .....       | 23,380                | 179+                        | 4,203,120                 | 10,987              | 74+                         | 817,018                   | 5,020,138                                    |
| Maryland .....       | 179                   | 96+                         | 17,344                    | 257                 | 92+                         | 23,855                    | 41,199                                       |
| Massachusetts .....  | 80                    | 250                         | 20,000                    | 40                  | 200                         | 8,000                     | 28,000                                       |
| Missouri .....       | 966                   | 241+                        | 233,095                   | 632                 | 90+                         | 57,470                    | 290,560                                      |
| Nebraska .....       | 1,849                 | 241+                        | 446,033                   |                     |                             |                           | 446,033                                      |
| New Jersey .....     | 800                   | 150                         | 120,000                   |                     |                             |                           | 120,000                                      |
| New York .....       | 539                   | 185+                        | 100,000                   |                     |                             |                           | 100,000                                      |
| North Carolina ..... | 863                   | 155+                        | 134,115                   | 4,798               | 72+                         | 345,790                   | 479,900                                      |
| Ohio .....           | 4,344                 | 276+                        | 1,201,125                 | 66                  | 128+                        | 8,500                     | 1,209,625                                    |
| Oregon .....         |                       |                             |                           | 150                 | 90                          | 13,500                    | 13,500                                       |
| Pennsylvania .....   | 2,777                 | 212+                        | 589,775                   | 1,275               | 105+                        | 134,637                   | 724,410                                      |
| South Carolina ..... | 204                   | 150+                        | 30,700                    | 424                 | 71+                         | 30,495                    | 61,192                                       |
| Tennessee .....      | 660                   | 296+                        | 196,700                   | 3,406               | 118+                        | 403,050                   | 599,750                                      |
| Texas .....          | 40                    | 200                         | 8,000                     | 50                  | 100                         | 5,000                     | 13,000                                       |
| Virginia .....       | 78                    | 212+                        | 28,820                    | 281                 | 100                         | 28,100                    | 56,920                                       |
| West Virginia .....  | 68                    | 198+                        | 13,500                    |                     |                             |                           | 13,500                                       |
| Wisconsin .....      | 909                   | 254+                        | 230,947                   | 16                  | 200                         | 3,200                     | 234,140                                      |
| Total .....          | 66,012                |                             | 14,484,022                | 27,634              |                             | 2,552,115                 | 17,036,137                                   |

#### SUMMARY.

|                                                                                  |            |
|----------------------------------------------------------------------------------|------------|
| Number of cattle fed at registered grain distilleries in the United States ..... | 66,012     |
| Average increase in weight of cattle .....                                       | 219+       |
| Total increase in weight of cattle .....                                         | 14,484,022 |
| Number of hogs fed at registered grain distilleries in the United States .....   | 27,634     |
| Average increase in weight of hogs .....                                         | 92+        |
| Total increase in weight of hogs .....                                           | 2,552,115  |
| Total number of cattle and hogs fed .....                                        | 93,646     |
| Average increase in weight of cattle and hogs .....                              | 181+       |
| Total increase in weight of cattle and hogs .....                                | 17,036,137 |



## TAXATION OF FRACTIONAL PARTS OF A GALLON OF DISTILLED SPIRITS.

The taxation of all fractions of a gallon of distilled spirits is a measure of importance, the expediency of which I have very fully set forth in my annual reports for the two preceding fiscal years, and I now renew my recommendation that legislation be had to this end.

A bill for this purpose was introduced and received the assent of both houses of the last Congress, but, owing to the addition of amendments, failed to become a law.

The law, as it now stands, exempts from taxation any fraction of a gallon in a package of spirits, in addition to the number of full gallons therein, and which is less than one-half of a gallon.

It also taxes, as a full gallon, any fraction of a gallon equal to or exceeding one-half gallon.

But it is within the power of the distiller to so fill his packages that each one shall contain a large untaxed fraction when gauged; and if the spirits are of a kind which does not remain long in the distillery warehouse, but is immediately withdrawn and transferred to other packages for consumption, the untaxed fractions are speedily made available for the benefit of the distiller.

The practical consequences are, that a very considerable quantity of spirits escapes taxation; that an inequality in the payment of tax exists as between the producers of the spirits referred to and the producers of the kinds of spirits which necessarily remain in warehouse for long periods of time, and until the fractions cease to be available; and that the possibility of avoiding a portion of the tax, and the eager endeavor to increase the amount so avoided, serve to demoralize the producer and tend always towards disregard of law.

The taxation of all fractions would remove this source of trouble, and would, I think, benefit the revenue to an extent not to be measured merely by the amount of tax which would be collected from fractions of gallons.

SPECIAL BONDED WAREHOUSES FOR THE STORAGE OF FRUIT BRANDY—  
DISTILLATION OF OTHER FRUITS THAN APPLES, PEACHES, OR  
GRAPES.

I deem it proper to urge anew that legislation be had authorizing the establishment of special bonded warehouses for the storage of brandy made from apples or peaches, or from any fruit whose distillation may be authorized under the rules and regulations which govern the distillation of the fruits above named.

Such warehouses for the storage of brandy distilled from *grapes* only were authorized by the act approved March 3, 1877, and have been established for ten years past.

I am satisfied that similar accommodation should be extended to the distillers of brandy from any fruits, and that it would be found of advantage to the Government as well as to the distiller.

The existing law in relation to the production of brandy from apples, peaches, or grapes exclusively, permits the distiller of brandy from these fruits to be exempted from the burden of providing a warehouse upon the distillery premises, at his own expense, for the exclusive storage of all spirits made by him, such as is required of distillers of grain; but in place of the custody of the spirits which the Government maintains, in case of storage in warehouse, the distiller of brandy from *apples* and *peaches* is compelled to make immediate payment of the tax, which pay-



ment can, under existing regulations, and with due regard to an effective collection of the tax, be deferred not later than four months from the time of making report of the production of the spirits.

This early payment of the tax is regarded by the distiller as a great hardship, as it compels him to meet the tax before the spirits have aged sufficiently to be ready for sale, and before a profitable market can be obtained.

This, it must be allowed, is a serious disadvantage. It is alleged that it prevents distillation to a considerable extent, and it undoubtedly occasions much discontent with the tax.

I am of the opinion that the extension to these distillers of the right of warehousing their brandy for a period not exceeding three years, such as is now enjoyed by the distillers of brandy from grapes, would be the grant of a privilege to which they are equally entitled with the distillers of brandy from grapes, would remove a serious cause of complaint, and would tend to produce an increase of revenue from this source.

For this purpose I recommend that the provisions of the act of March 3, 1877, relating to the production of fruit brandy, and to punish frauds connected with the same, be made applicable to brandy distilled from apples or peaches.

I also recommend that the provisions of section 3255 of the Revised Statutes of the United States be enlarged so as to authorize the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to permit the distillation of other fruits under the same provisions which now govern the distillation of apples, peaches, and grapes.

The effect of such an amendment of the law would be to allow the distillation of considerable quantities of fruits of various kinds which are now wasted, as it is impracticable to distill them under the conditions required by the general law concerning the distillation of spirits.

The brandy distilled from such fruits should also be included within the warehousing act above recommended.

#### ASSESSMENTS.

The following statements relative to assessments; to spirits deposited in and withdrawn from distillery warehouses and special bonded warehouses, the number and location of such warehouses and the names of the proprietors thereof; to the stock of spirits in the United States October 1, 1887; to exportations of spirits, tobacco, snuff, cigars, and cigarettes in bond; to exportations of tobacco, cigars, fermented liquors, and stills, with benefit of drawback; and to the production, consumption, and exportation of oleomargarine and other particulars concerning the operation of the "oleomargarine law" are prepared from reports in the division of assessments:

#### MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1886, and June 30, 1887, respectively, and the increase or decrease on each article or occupation:



|                                                                                                                                                                                                                                                                                                                                                                                                               | Assessed during fiscal year ended— |                        | Fiscal year ended June 30, 1887. |                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------|----------------------------------|------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                               | June 30, 1886.                     | June 30, 1887.         | Increase over 1886.              | Decrease from 1886.    |
| Tax on deficiencies in production of distilled spirits .....                                                                                                                                                                                                                                                                                                                                                  | \$26, 598. 18                      | \$41, 438. 20          | \$14, 840. 02                    | .....                  |
| Tax on excess of materials used in the production of distilled spirits .....                                                                                                                                                                                                                                                                                                                                  | 1, 044. 11                         | 1, 463. 17             | 419. 06                          | .....                  |
| Tax on circulation of banks and others .....                                                                                                                                                                                                                                                                                                                                                                  | .....                              | 4, 288. 37             | 4, 288. 37                       | .....                  |
| Tax on distilled spirits fraudulently removed or seized, also taxes overdue .....                                                                                                                                                                                                                                                                                                                             | 7, 094, 334. 15                    | 3, 333, 295. 90        | .....                            | \$3, 761, 038. 25      |
| Tax on fermented liquor removed from brewery unstamped .....                                                                                                                                                                                                                                                                                                                                                  | 22, 912. 72                        | 4, 941. 16             | .....                            | 17, 971. 56            |
| Tax on tobacco, snuff, and cigars removed from factory unstamped .....                                                                                                                                                                                                                                                                                                                                        | 13, 589. 78                        | 12, 744. 11            | .....                            | 845. 67                |
| Tax on oleomargarine sold without payment of tax .....                                                                                                                                                                                                                                                                                                                                                        | .....                              | 666. 54                | 666. 54                          | .....                  |
| Tax on legacies and successions .....                                                                                                                                                                                                                                                                                                                                                                         | 219. 18                            | 35. 00                 | .....                            | 184. 18                |
| Tax on income and dividends .....                                                                                                                                                                                                                                                                                                                                                                             | 67. 50                             | 9, 527. 62             | 9, 460. 12                       | .....                  |
| Assessed penalties .....                                                                                                                                                                                                                                                                                                                                                                                      | 84, 853. 28                        | 83, 515. 56            | .....                            | 1, 337. 72             |
| Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected, taxes previously abated, conscience money; also fines, penalties, and forfeitures, and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58) ..... | 221, 495. 80                       | 213, 933. 32           | .....                            | 7, 562. 48             |
| Special taxes (licenses) .....                                                                                                                                                                                                                                                                                                                                                                                | 53, 440. 66                        | 45, 556. 05            | .....                            | 7, 884. 61             |
| <b>Total</b> .....                                                                                                                                                                                                                                                                                                                                                                                            | <b>7, 518, 555. 36</b>             | <b>3, 751, 405. 00</b> | .....                            | <b>3, 767, 150. 36</b> |

## ASSESSMENTS FOR 1887.

The following statement shows the amount of assessments in each of the several States and Territories of the United States during the fiscal year ended June 30, 1887:

| States and Territories.           | Amount.         | States and Territories.              | Amount.                |
|-----------------------------------|-----------------|--------------------------------------|------------------------|
| Alabama .....                     | \$2, 613. 98    | Montana and Idaho .....              | \$1, 200. 63           |
| Arkansas .....                    | 4, 631. 33      | Nebraska and Dakota .....            | 1, 970. 91             |
| California .....                  | 60, 166. 75     | Nevada and Utah .....                | 1, 912. 36             |
| Colorado and Wyoming .....        | 1, 707. 85      | New Hampshire .....                  | 1, 421. 21             |
| Connecticut .....                 | 7, 114. 51      | New Jersey .....                     | 31, 528. 21            |
| Delaware .....                    | 845. 91         | New Mexico and Arizona .....         | 1, 711. 74             |
| Florida .....                     | 341. 33         | New York .....                       | 89, 424. 87            |
| Georgia .....                     | 20, 962. 65     | North Carolina .....                 | 68, 663. 51            |
| Illinois .....                    | 38, 746. 84     | Ohio .....                           | 51, 283. 02            |
| Indiana .....                     | 41, 282. 30     | Oregon, Washington, and Alaska ..... | 6, 156. 57             |
| Iowa .....                        | 8, 748. 40      | Pennsylvania .....                   | 329, 524. 45           |
| Kansas and Indian Territory ..... | 6, 629. 85      | Rhode Island .....                   | 640. 36                |
| Kentucky .....                    | 2, 349, 244. 63 | South Carolina .....                 | 4, 911. 54             |
| Louisiana .....                   | 2, 788. 32      | Tennessee .....                      | 85, 703. 86            |
| Maine .....                       | 3, 343. 90      | Texas .....                          | 4, 071. 21             |
| Maryland .....                    | 326, 590. 28    | Vermont .....                        | 1, 034. 24             |
| Massachusetts .....               | 7, 811. 53      | Virginia .....                       | 50, 927. 75            |
| Michigan .....                    | 8, 447. 32      | West Virginia .....                  | 107, 835. 27           |
| Minnesota .....                   | 1, 875. 48      | Wisconsin .....                      | 4, 309. 48             |
| Mississippi .....                 | 1, 886. 06      |                                      |                        |
| Missouri .....                    | 11, 394. 59     | <b>Total</b> .....                   | <b>3, 751, 405. 00</b> |

The explanation of the increase in assessments of tax on deficiencies in the production of distilled spirits and excess of materials used lies in the fact that a large number of new distilleries were started during the year. Taxes of this character abated before assessment under the pro-



visions of the act of March 1, 1879, as amended by the act of May 28, 1880, amounted to \$51,083.31, as follows:

|                                                                                       |            |
|---------------------------------------------------------------------------------------|------------|
| Sixty-five claims from grain distillers, amount of tax abated—                        |            |
| On excess of materials used .....                                                     | \$5,050.27 |
| On deficiencies in production of spirits .....                                        | 45,117.03  |
| Thirty-three claims from fruit distillers, amount of tax abated on deficiencies ..... | 916.01     |
| Total .....                                                                           | 51,083.31  |

The great falling off in assessment of overdue taxes on distilled spirits is due to the fact that while at the beginning of the fiscal year 1886 there were 19,812,118 gallons of spirits in distillery warehouses, the tax on which would become due during the year under the terms of the warehousing bonds, there were only 10,701,425 gallons of such spirits in distillery warehouses at the beginning of the year 1887. As there were 12,788,297 gallons of such spirits in bond at the beginning of the present fiscal year, some increase in assessments of this character may be expected during the year.

\* \* \* \* \*

#### DECREASED PRODUCTION OF SPIRITS.

The quantity of spirits (77,831,599 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1887, is less than the production (80,344,380 gallons) of the year 1886 by 2,512,781 gallons.

The difference is distributed among the different kinds known to the trade as follows:

|                                         |           |
|-----------------------------------------|-----------|
| Increase in the production of—          | Gallons.  |
| Rum .....                               | 57,271    |
| Gin .....                               | 90,418    |
| High wines .....                        | 14,675    |
| Pure, neutral, or cologne spirits ..... | 527,638   |
| Miscellaneous .....                     | 540,744   |
| Total increase .....                    | 1,230,746 |
| Decrease in the production of—          | Gallons.  |
| Bourbon whisky .....                    | 2,303,785 |
| Rye whisky .....                        | 528,900   |
| Alcohol .....                           | 910,842   |
| Total decrease .....                    | 3,743,527 |
| Net decrease .....                      | 2,512,781 |
| * * * * *                               | *         |

#### DECREASED TAX-PAID WITHDRAWALS OF SPIRITS.

The quantity of spirits (66,183,303 gallons) withdrawn tax-paid, from distillery warehouses during the fiscal year ended June 30, 1887, is less than the quantity (69,096,900 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1886, by 2,913,597 gallons, the decrease being distributed among the different kinds known to the trade as follows:

|                             |           |
|-----------------------------|-----------|
| Decrease in withdrawals of— | Gallons.  |
| Bourbon whisky .....        | 3,977,704 |
| Rye whisky .....            | 410,299   |
| Miscellaneous .....         | 261,704   |
| Total decrease .....        | 4,649,707 |



| Increase in withdrawals of—             | Gallons. | Gallons.  |
|-----------------------------------------|----------|-----------|
| Alcohol.....                            | 955,917  |           |
| Rum .....                               | 104,627  |           |
| Gin.....                                | 58,720   |           |
| High wines .....                        | 10,641   |           |
| Pure, neutral, or cologne spirits ..... | 606,205  |           |
| Total increase.....                     |          | 1,736,110 |
| Net decrease from 1886 .....            |          | 2,913,597 |

If the quantity, 2,216,645 gallons (as stated by the chief of the Bureau of Statistics), of domestic spirits exported and reimported during the year upon payment of a customs duty equal to the internal-revenue tax be added, the quantity virtually withdrawn from distillery warehouses during the year ended June 30, 1887, is found to be 68,399,948 gallons, or 1,664,452 gallons less than during the year 1886, including the 967,500 gallons reimported and tax-paid during that year.

#### REIMPORTED SPIRITS.

The spirits referred to in the preceding statement, and upon which a customs duty has been paid, were removed from distillery warehouses for export under internal-revenue laws (section 3330, Revised Statutes, act of June 9, 1874), and upon their return to this country were entered under section 2500, Revised Statutes, of the customs laws as *reimported* spirits.

In addition to this quantity there yet remain, July 1, 1887, in foreign storage houses some six or seven million gallons of domestic spirits which will doubtless be returned to this country at no distant day; and which, if admitted under section 2500, Revised Statutes, will, under existing laws and regulations, be entitled to warehousing privileges conferred by section 2962, Revised Statutes.

In an opinion rendered by the Attorney-General under date of July 2, 1883, it is held, in effect, that a shipment of domestic spirits to a foreign port with the intention of bringing the spirits back to this country is not an exportation within the meaning and intent of the statute; and does not, under such circumstances, entitle the spirits upon their return to be entered under section 2500, Revised Statutes, as reimported spirits.

Guided by this opinion, regulations have from time to time been issued with the view of securing bona fide exportations, and preventing entry under section 2500 of any distilled spirits that have not been actually exported. While effecting their purpose as to withdrawals in most instances, these regulations have proven to be of but little practical value in preventing wrongful reimportations under section 2500, owing largely to the difficulty in obtaining proof of the *ultimate intention* of the owners of the spirits, who doubtless in a majority of cases purchase the spirits while stored in foreign warehouses. As a result, therefore, the spirits, although not actually exported and still an article on which an internal-revenue tax should be collected, are nevertheless returned and entered under section 2500 as reimported spirits and, as such, are held subject to a customs duty.

This anomalous state of affairs is open to still further objections. Under existing internal-revenue laws the time within which tax is to be paid on spirits deposited in a distillery warehouse is limited to three years from the date of entry of the spirits into warehouse; and the allowance for leakage and evaporation of the spirits during that period is also limited by section 17 of the act of May 28, 1880. But by withdrawing for export spirits that have remained in warehouse during the



full bonded period, and then holding them in foreign warehouses until such time as a demand may bring them home, the pretended exporter or subsequent purchaser of the spirits secures thereby, not only an indefinite period within which to pay the duty imposed by section 2500, Revised Statutes, but escapes payment of any duty or tax on leakages occurring during that period, however great.

This easy method of evading the internal-revenue law, it will be noticed, results not only in a considerable loss and delay in the collection of the revenue in such cases, and diverts the revenue thus obtained from its proper channels, but gives the person who thus evades the law an unfair advantage over the distiller who pays the full amount of tax on his spirits and as soon as it becomes due. These considerations, in my opinion, suggest the need of further legislation on this subject; and I therefore recommend (1) that section 2500, Revised Statutes, be so amended as to *exclude*, as an article subject to a customs duty, all domestic spirits returned to this country; and to provide for the collection of the internal-revenue tax due on such spirits as shown by the marks and brands on the packages at the time of removal of the spirits from the distiller's warehouse, or, if this is deemed inadvisable, (2) that the section be amended so as to read as follows:

Upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance of drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles: *Provided*, That upon all distilled spirits entered under the provisions of this section as reimported spirits there shall be collected and paid upon the duty herein imposed interest at the rate of — per cent. per annum, to be computed, in case the spirits were exported without payment of tax, from the date of withdrawal of such spirits from the distiller's warehouse, or, in case the spirits were exported with benefit of drawback, from the date of payment of such drawback, to the date, in either case, when such duty shall be paid: *And provided further*, That the interest herein required to be paid shall be in addition to any further duty or charge on such reimported spirits when deposited in bond in any public or private bonded warehouse under existing law.

\* \* \* \* \*

#### DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSE.

The quantity of spirits (1,833,681 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse, is that portion of actual leakage in warehouse from packages withdrawn during the year which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880.

The following statement shows the quantity of spirits, as per original gauge, withdrawn from warehouse for all purposes during the stated period, and the amount and percentage of leakage allowed thereon under the provisions of the act named:

| Year.      | Total quantity withdrawn. | Leakage allowed. | Percentage of withdrawals. |
|------------|---------------------------|------------------|----------------------------|
|            | <i>Gallons.</i>           | <i>Gallons.</i>  |                            |
| 1880 ..... | 78, 199, 283              | 75, 834          | . 096                      |
| 1881 ..... | 84, 335, 900              | 811, 466         | . 962                      |
| 1882 ..... | 80, 281, 611              | 1, 231, 336      | 1. 533                     |
| 1883 ..... | 83, 291, 190              | 2, 291, 013      | 2. 750                     |
| 1884 ..... | 92, 022, 593              | 3, 858, 494      | 4. 193                     |
| 1885 ..... | <i>a</i> 90, 925, 782     | 4, 424, 314      | 4. 866                     |
| 1886 ..... | <i>b</i> 78, 566, 767     | 1, 806, 868      | 2. 299                     |
| 1887 ..... | 70, 782, 951              | 1, 833, 681      | 2. 591                     |

*a* Includes 7,750,696 gallons stamped for export not actually withdrawn.

*b* Includes 2,494,091 gallons stamped for export not actually withdrawn.



The increase of 26,813 gallons leakage allowed under section 17 of the act of May 28, 1880, over the quantity so allowed during the previous year, is explained by the fact that large quantities of old spirits were withdrawn in 1886, as to which, under the operation of Circular No. 282, no leakage at the time of withdrawal was allowed; the leakage had been allowed during the year ended June 30, 1885, upon regauges made during that year, while no spirits were withdrawn during the year ended June 30, 1887, upon which leakage had been allowed during any previous year.

\* \* \* \* \*

#### SPIRITS REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

| Year.      | Taxable<br>(proof) gal-<br>lons<br>exported. | Percent-<br>age of pro-<br>duction. | Year.      | Taxable<br>(proof) gal-<br>lons<br>exported. | Percent-<br>age of pro-<br>duction. |
|------------|----------------------------------------------|-------------------------------------|------------|----------------------------------------------|-------------------------------------|
| 1873 ..... | 2,358,630                                    | 3.45+                               | 1881 ..... | 15,921,482                                   | 13.52+                              |
| 1874 ..... | 4,060,160                                    | 5.90+                               | 1882 ..... | 8,092,725                                    | 7.64+                               |
| 1875 ..... | 587,413                                      | 0.96+                               | 1883 ..... | 5,326,427                                    | 7.19+                               |
| 1876 ..... | 1,308,900                                    | 2.25+                               | 1884 ..... | 9,586,738                                    | 12.70+                              |
| 1877 ..... | 2,529,528                                    | 4.22+                               | 1885 ..... | 10,671,118                                   | 14.24+                              |
| 1878 ..... | 5,499,252                                    | 9.80+                               | 1886 ..... | 5,646,656                                    | 7.02+                               |
| 1879 ..... | 14,837,581                                   | 20.63+                              | 1887 ..... | 2,223,913                                    | 2.85+                               |
| 1880 ..... | 16,765,666                                   | 18.55+                              |            |                                              |                                     |

The falling off in exportations in 1887 as compared with 1886 is due mainly to the decreased withdrawals for export of Bourbon and rye whiskies and of alcohol, although there was a decrease as to all kinds except gin and miscellaneous spirits, as follows:

|                                            | Gallons.  |
|--------------------------------------------|-----------|
| In Bourbon whisky .....                    | 1,728,242 |
| In rye whisky .....                        | 202,833   |
| In alcohol .....                           | 1,436,475 |
| In rum .....                               | 33,491    |
| In high wines .....                        | 2,222     |
| In pure, neutral, or cologne spirits ..... | 39,582    |
| Total decrease .....                       | 3,442,845 |
| Deduct increase in—                        |           |
|                                            | Gallons.  |
| Gin .....                                  | 2,717     |
| Miscellaneous .....                        | 17,385    |
| Total increase .....                       | 20,102    |
| Net decrease .....                         | 3,422,743 |



STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1887.

[Quantities in gallons.]

| District and State.                                                                                          | Bourbon whisky. | Rye whisky. | Alcohol. | Pure, neutral, or cologne spirits. | Aggregate. |
|--------------------------------------------------------------------------------------------------------------|-----------------|-------------|----------|------------------------------------|------------|
| First California .....                                                                                       |                 |             |          | 446                                | 446        |
| First Illinois .....                                                                                         |                 |             | 3,397    | 269                                | 3,666      |
| Fifth Illinois .....                                                                                         |                 |             | 9,356    | 344                                | 9,700      |
| Sixth Indiana .....                                                                                          |                 | 488         | 437      |                                    | 925        |
| Seventh Indiana .....                                                                                        |                 |             | 393      |                                    | 393        |
| Second Iowa .....                                                                                            |                 |             |          | 261                                | 261        |
| Fifth Kentucky .....                                                                                         | 402             |             | 141      |                                    | 543        |
| Sixth Kentucky .....                                                                                         |                 |             | 171      |                                    | 171        |
| Maryland .....                                                                                               |                 | 232         | 709      | 53                                 | 994        |
| First Missouri .....                                                                                         |                 |             | 350      |                                    | 350        |
| Nebraska .....                                                                                               |                 |             | 444      |                                    | 444        |
| First New York .....                                                                                         |                 |             | 868      |                                    | 868        |
| Twenty-eighth New York .....                                                                                 |                 |             | 1,004    |                                    | 1,004      |
| First Ohio .....                                                                                             |                 |             | 1,313    |                                    | 1,313      |
| First Wisconsin .....                                                                                        |                 |             | 90       |                                    | 90         |
| Total .....                                                                                                  | 402             | 720         | 18,673   | 1,373                              | 21,168     |
| Withdrawn for scientific purposes and for the use of the United States during year ended June 30, 1886 ..... | 7,009           |             | 20,798   | 2,795                              | 30,602     |

DECREASED WITHDRAWALS OF SPIRITS FOR SCIENTIFIC PURPOSES AND USE OF THE UNITED STATES.

The above table shows a decrease of spirits withdrawn for scientific purposes and for the use of the United States of 9,434 gallons from the quantity so withdrawn in the fiscal year ended June 30, 1886, as follows:

| Decrease of—                            | Gallons. |
|-----------------------------------------|----------|
| Bourbon whisky .....                    | 6,607    |
| Alcohol .....                           | 2,125    |
| Pure, neutral, or cologne spirits ..... | 1,422    |
| Total decrease .....                    | 10,154   |
| Deduct increase as to rye whisky .....  | 720      |
| Net decrease .....                      | 9,434    |

TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

STATEMENT OF THE QUANTITY OF SPIRITS WITHDRAWN FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1887.

[Quantities in gallons.]

| District and State.                                                         | Bourbon whisky. | Rye whisky. | Alcohol. | Pure, neutral, or cogn spirits. | Miscellaneous. | Aggregate. |
|-----------------------------------------------------------------------------|-----------------|-------------|----------|---------------------------------|----------------|------------|
| First Illinois .....                                                        |                 |             |          | 9,742                           |                | 9,742      |
| Fifth Illinois .....                                                        |                 |             | 13,919   | 57,572                          |                | 71,491     |
| Second Iowa .....                                                           |                 |             |          | 144,423                         |                | 144,423    |
| Fifth Kentucky .....                                                        | 1,621           |             |          |                                 |                | 1,621      |
| Seventh Kentucky .....                                                      |                 |             |          |                                 |                |            |
| Twenty-third Pennsylvania .....                                             |                 |             |          |                                 | 1,929          | *1,929     |
| Total .....                                                                 | 1,621           |             | 13,919   | 211,737                         | 1,929          | 229,206    |
| Transfers to manufacturing warehouses during year ended June 30, 1886 ..... | 4,621           | 1,512       | 31,738   | 238,382                         |                | 276,253    |

\* Corn and rye, Montrose.



**DECREASED TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES  
TO MANUFACTURING WAREHOUSES.**

As compared with transfers in 1886 the above table shows a decrease of 47,047 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

|                                         | Gallons. |
|-----------------------------------------|----------|
| Decrease in—                            |          |
| Bourbon whisky .....                    | 3,000    |
| Rye whisky .....                        | 1,512    |
| Alcohol .....                           | 17,819   |
| Pure, neutral, or cologne spirits ..... | 26,645   |
| Total decrease .....                    | 48,976   |
| Deduct increase in miscellaneous .....  | 1,929    |
| Net decrease .....                      | 47,047   |

**SPIRITS LOST BY CASUALTY IN WAREHOUSES DURING THE YEAR.**

**STATEMENT OF THE QUANTITY OF SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1887.**

[Quantities in gallons.]

| District and State.                                          | Bourbon whisky. | Rye whisky | Alcohol. | Rum. | Miscellaneous. | Aggregate. | Specific kind of spirits reported in "Miscellaneous" column. |
|--------------------------------------------------------------|-----------------|------------|----------|------|----------------|------------|--------------------------------------------------------------|
| Arkansas .....                                               |                 |            |          |      | 78             | 78         | Corn whisky.                                                 |
| Georgia .....                                                |                 |            |          |      | 2,286          | 2,286      | Corn whisky.                                                 |
| Fifth Illinois .....                                         | 6,377           |            | 2,696    |      |                | 9,073      |                                                              |
| Sixth Indiana .....                                          | 1               | 86         |          |      |                | 87         |                                                              |
| Second Kentucky .....                                        | 166,571         |            |          |      |                | 166,571    |                                                              |
| Fifth Kentucky .....                                         | 22,989          |            |          |      |                | 22,989     |                                                              |
| Sixth Kentucky .....                                         | 28,457          | 7,188      | 1,141    | 176  | 27,535         | 64,497     | Whisky and malt whisky.                                      |
| Seventh Kentucky .....                                       | 142             |            |          |      |                | 142        |                                                              |
| Eighth Kentucky .....                                        | 1,446           | 93         |          |      |                | 1,539      |                                                              |
| Third Massachusetts .....                                    |                 |            |          | 45   |                | 45         |                                                              |
| Fourth North Carolina .....                                  |                 |            |          |      | 160            | 160        | Corn whisky.                                                 |
| Fifth North Carolina .....                                   |                 |            |          |      | 1,862          | 1,862      | Corn whisky.                                                 |
| Sixth North Carolina .....                                   |                 |            |          |      | 4,060          | 4,060      | Corn.                                                        |
| Twenty-second Pennsylvania .....                             |                 | 85         |          |      |                | 85         |                                                              |
| South Carolina .....                                         |                 |            |          |      | 239            | 239        | Corn whisky.                                                 |
| Second Tennessee .....                                       |                 |            |          |      | 40             | 40         |                                                              |
| Fifth Tennessee .....                                        |                 |            |          |      | 4,838          | 4,838      | Corn whisky.                                                 |
| Fourth Virginia .....                                        | 1,088           | 113        |          |      |                | 1,201      |                                                              |
| Sixth Virginia .....                                         |                 | 4,989      |          |      |                | 4,989      |                                                              |
| West Virginia .....                                          |                 | 951        |          |      |                | 951        |                                                              |
| Fourth Missouri .....                                        | 4,893           | 1,055      |          |      |                | 5,948      |                                                              |
| Total .....                                                  | 231,964         | 14,560     | 3,837    | 221  | 41,098         | 291,680    |                                                              |
| Losses by casualty during the year ended June 30, 1886 ..... | 4,436           | 10,764     | 2        | 10   | 100,185        | 115,397    |                                                              |

Of the 291,680 gallons shown by the above table to have been lost during the fiscal year 1887, 252,864 gallons are claimed to have been lost by four fires, as follows: 165,815 gallons by two fires in the second district of Kentucky, 22,865 gallons by one fire in the fifth district of Kentucky, and 64,184 gallons by one fire in the sixth district of Kentucky.

**SPIRITS LOST BY FIRE IN WAREHOUSES FOR LAST FIFTEEN YEARS.**

The following statement shows the quantity of spirits lost in distillery warehouses by fire during each of the last fifteen calendar years. As it shows also the stock of spirits in warehouse at the close of each of



the fiscal years 1872 to 1886, both inclusive, the percentage of loss on the stock held may be readily computed.

[Quantities in gallons.]

| Years.    | In bond<br>June 30. | Total loss. | Years.          | In bond<br>June 30. | Total loss. |
|-----------|---------------------|-------------|-----------------|---------------------|-------------|
| 1872..... | 10, 103, 392        | 28, 399     | 1881.....       | 64, 648, 111        | 198, 251    |
| 1873..... | 12, 917, 462        | 9, 901      | 1882.....       | 89, 962, 645        | 175, 216    |
| 1874..... | 15, 817, 709        | 124, 602    | 1883.....       | 80, 499, 993        | 396, 299    |
| 1875..... | 13, 367, 253        | 81, 493     | 1884.....       | 63, 502, 551        | 416, 609    |
| 1876..... | 12, 984, 896        | 99, 102     | 1885.....       | 54, 724, 916        | 109, 030    |
| 1877..... | 13, 258, 794        | 7, 487      | 1886.....       | 58, 096, 620        | 181, 198    |
| 1878..... | 14, 088, 773        | 29, 913     |                 |                     |             |
| 1879..... | 19, 212, 470        | 2, 465      | Aggregates..... | 554, 549, 454       | 1, 874, 585 |
| 1880..... | 31, 363, 869        | 14, 620     |                 |                     |             |

Average loss,  $\frac{34}{100}$  of one per cent.

The loss during the six months ended June 30, 1887, was 98,886 gal-  
lons; the stock on hand June 30, 1887, being 65,145,269 gallons.

\* \* \* \* \*



DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE FOR LAST TWO FISCAL YEARS.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS OF THE DIFFERENT KINDS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE IN THE UNITED STATES FOR THE FISCAL YEARS ENDED JUNE 30, 1886, AND JUNE 30, 1887, RESPECTIVELY.

| Distilled spirits. |                                                        | Bourbon<br>whisky. | Rye<br>whisky. | Alcohol.   | Rum.      | Gin.     | High wines. | Pure, neutral, or<br>cologne spirits. | Mis-<br>cellaneous. | Total.       |
|--------------------|--------------------------------------------------------|--------------------|----------------|------------|-----------|----------|-------------|---------------------------------------|---------------------|--------------|
| Dr.                |                                                        | Gallons.           | Gallons.       | Gallons.   | Gallons.  | Gallons. | Gallons.    | Gallons.                              | Gallons.            | Gallons.     |
| 1.                 | Remaining in warehouse July 1, 1885.....               | 33,123,643         | 13,650,289     | 750,419    | 669,209   | 99,231   | 197,404     | 1,462,577                             | 4,772,144           | 54,724,916   |
| 2.                 | Produced and bonded during the year .....              | 19,318,819         | 7,842,540      | 11,247,877 | 1,799,952 | 656,607  | 2,396,248   | 26,538,581                            | 10,543,756          | 80,344,380   |
| Total .....        |                                                        | 52,442,462         | 21,492,829     | 11,998,296 | 2,469,161 | 755,838  | 2,593,652   | 28,001,158                            | 15,315,900          | 135,069,296  |
| Cr.                |                                                        |                    |                |            |           |          |             |                                       |                     |              |
| 3.                 | { Withdrawn on payment of tax during the year.....     | 14,080,623         | 5,132,634      | 8,861,247  | 922,695   | 675,653  | 2,400,886   | 26,434,289                            | 10,588,873          | 69,096,906   |
|                    | { Lost by leakage or evaporation in warehouse.....     | 1,039,109          | 547,963        | 4,074      | 18,117    | 1,511    | 4,441       | 18,479                                | 173,174             | 1,806,868    |
| 4.                 | Withdrawn for export during the year.....              | 1,946,042          | 250,368        | 2,320,361  | 788,638   | 753      | 2,222       | 323,967                               | 14,335              | 5,646,656    |
| 5.                 | Withdrawn for scientific purposes during the year..... | 7,009              | .....          | 20,798     | .....     | .....    | .....       | 2,795                                 | .....               | 30,602       |
| 6.                 | Withdrawn for transfer to manufacturing warehouse..... | 4,621              | 1,512          | 31,738     | .....     | .....    | .....       | 238,382                               | .....               | 276,253      |
| 7.                 | Lost by casualty, etc., during the year.....           | 4,436              | 10,764         | 2          | 10        | .....    | .....       | .....                                 | 100,185             | 115,397      |
| 8.                 | Remaining in warehouse June 30, 1886 .....             | 35,360,622         | 15,549,588     | 760,076    | 739,701   | 77,921   | 186,103     | 983,246                               | 4,439,363           | 58,096,620   |
| Total .....        |                                                        | 52,442,462         | 21,492,829     | 11,998,296 | 2,469,161 | 755,838  | 2,593,652   | 28,001,158                            | 15,315,900          | 135,069,296  |
| Dr.                |                                                        |                    |                |            |           |          |             |                                       |                     |              |
| 1.                 | Remaining in warehouse July 1, 1886 .....              | 35,360,623         | 15,549,588     | 760,076    | 739,701   | 77,921   | 186,103     | 983,246                               | 4,439,363           | * 58,096,621 |
| 2.                 | Produced and bonded during the year.....               | 17,015,034         | 7,313,640      | 10,337,035 | 1,857,223 | 747,025  | 2,410,923   | 27,066,219                            | 11,084,500          | 77,831,599   |
| Total.....         |                                                        | 52,375,657         | 22,863,228     | 11,097,111 | 2,596,924 | 824,946  | 2,597,026   | 28,049,465                            | 15,523,863          | 135,928,220  |
| Cr.                |                                                        |                    |                |            |           |          |             |                                       |                     |              |
| 3.                 | { Withdrawn on payment of tax during the year.....     | 10,102,919         | 4,722,335      | 9,817,164  | 1,027,322 | 734,373  | 2,411,527   | 27,040,494                            | 10,327,169          | 66,183,302   |
|                    | { Lost by leakage or evaporation in warehouse.....     | 1,019,234          | 579,386        | 6,733      | 21,763    | 1,463    | 5,834       | 14,298                                | 184,970             | 1,833,681    |
| 4.                 | Withdrawn for export during the year.....              | 217,800            | 47,535         | 883,886    | 755,147   | 3,470    | .....       | 284,385                               | 31,690              | 2,223,913    |
| 5.                 | Withdrawn for scientific purposes during the year..... | 402                | 720            | 18,673     | .....     | .....    | .....       | 1,373                                 | .....               | 21,168       |
| 6.                 | Withdrawn for transfer to manufacturing warehouse..... | 1,621              | .....          | 13,919     | .....     | .....    | .....       | 211,737                               | 1,929               | 229,206      |
| 7.                 | Lost by casualty, etc., during the year.....           | 231,964            | 14,560         | 3,837      | 221       | .....    | .....       | .....                                 | 41,098              | 291,680      |
| 8.                 | Remaining in warehouse June 30, 1887 .....             | 40,801,717         | 17,498,692     | 352,809    | 792,471   | 85,640   | 179,665     | 497,178                               | 4,937,007           | 65,145,269   |
| Total .....        |                                                        | 52,375,657         | 22,863,228     | 11,097,111 | 2,596,924 | 824,946  | 2,597,026   | 28,049,465                            | 15,523,863          | 135,928,220  |

\* Including 1 gallon bourbon whisky—an error in former exports corrected.



The following table shows the quantity of distilled spirits in taxable gallons at 90 cents tax placed in distillery warehouses during the fiscal year ended June 30, 1887, the quantity withdrawn therefrom during the year, and the quantity remaining therein at the beginning and close of the year:

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES FOR THE YEAR ENDED JUNE 30, 1887.

| Distilled spirits—                                                                          | Quantity.       | Total.          |
|---------------------------------------------------------------------------------------------|-----------------|-----------------|
|                                                                                             | <i>Gallons.</i> | <i>Gallons.</i> |
| Actually remaining in warehouse July 1, 1886 .....                                          | 58, 093, 631    |                 |
| Outstanding balances on seven months' export bonds .....                                    | 2, 989          |                 |
| Not actually in warehouse, claimed to have been lost by casualty .....                      | 230, 310        |                 |
| Withdrawn for exportation, proofs of landing not received .....                             | 6, 410, 263     |                 |
| Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse .....      | 47, 173         |                 |
|                                                                                             |                 | 64, 784, 366    |
| Produced from July 1, 1886, to June 30, 1887 .....                                          |                 | 77, 831, 599    |
| Total .....                                                                                 |                 | 142, 615, 965   |
| Withdrawn tax-paid (including deficiencies on export bonds and casualties disallowed) ..... | 66, 202, 375    |                 |
| Exported, proofs of landing received .....                                                  | 4, 474, 174     |                 |
| Allowed for loss by casualty .....                                                          | 286, 042        |                 |
| Withdrawn for scientific purposes and for the use of the United States .....                | 21, 168         |                 |
| Allowed for loss by leakage or evaporation in warehouse .....                               | 1, 833, 838     |                 |
| Allowed for loss by leakage in transportation for exports, etc .....                        | 23, 998         |                 |
| Withdrawn for transfer to and received at manufacturing warehouse .....                     | 265, 410        |                 |
|                                                                                             |                 | 73, 107, 005    |
| Withdrawn for exportation, proofs of landing not received .....                             | 4, 126, 474     |                 |
| Withdrawn for transfer to manufacturing warehouse, not received at warehouse .....          | 10, 608         |                 |
| Not actually in warehouse, claimed to have been lost by casualty .....                      | 226, 609        |                 |
| Outstanding balances on seven months' export bonds .....                                    | 2, 782          |                 |
| All other spirits remaining in warehouse June 30, 1887 .....                                | 65, 142, 487    |                 |
|                                                                                             |                 | 69, 508, 960    |
| Total .....                                                                                 |                 | 142, 615, 965   |

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1883, 1884, 1885, 1886, and 1887:

|                                                                                                                                                                                                 | 1883.           | 1884.           | 1885.           | 1886.           | 1887.           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                                                                                                                                                                                 | <i>Gallons.</i> | <i>Gallons.</i> | <i>Gallons.</i> | <i>Gallons.</i> | <i>Gallons.</i> |
| Quantity of spirits actually in warehouses beginning of fiscal year .....                                                                                                                       | 89, 962, 645    | 80, 499, 993    | 63, 502, 551    | 54, 724, 916    | *58, 096, 621   |
| Quantity of spirits produced during fiscal year .....                                                                                                                                           | 74, 013, 308    | 75, 435, 739    | 74, 915, 363    | 80, 344, 380    | 77, 831, 599    |
| Total .....                                                                                                                                                                                     | 163, 975, 953   | 155, 935, 732   | 138, 417, 914   | 135, 069, 296   | 135, 928, 220   |
| Quantity of spirits withdrawn tax-paid during fiscal year .....                                                                                                                                 | 75, 441, 087    | 78, 342, 474    | 67, 649, 321    | 69, 096, 900    | 66, 183, 303    |
| Quantity of spirits withdrawn for exportation during fiscal year .....                                                                                                                          | 5, 326, 427     | 9, 586, 738     | 10, 671, 118    | 5, 646, 656     | 2, 223, 913     |
| Quantity of spirits withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, etc.... | 2, 708, 446     | 4, 503, 969     | 5, 372, 559     | 2, 229, 120     | 2, 375, 735     |
| Total .....                                                                                                                                                                                     | 83, 475, 960    | 92, 433, 181    | 83, 692, 998    | 76, 972, 676    | 70, 782, 951    |
| Quantity of spirits remaining in warehouses at end of fiscal year .....                                                                                                                         | 80, 499, 993    | 63, 502, 551    | 54, 724, 916    | 58, 096, 620    | 65, 145, 260    |

\* Inclusive 1 gallon. Error corrected.



## SPIRITS REMAINING IN WAREHOUSES AT THE CLOSE OF THE YEAR.

The following table shows the quantity of spirits remaining in distillery warehouses at the close of each of the nineteen fiscal years during which spirits have been stored in such warehouses :

| Date.                        | Quantity.       | Date.                        | Quantity.       |
|------------------------------|-----------------|------------------------------|-----------------|
|                              | <i>Gallons.</i> |                              | <i>Gallons.</i> |
| Remaining June 30, 1869..... | 16, 685, 166    | Remaining June 30, 1879..... | 19, 212, 470    |
| Remaining June 30, 1870..... | 11, 671, 886    | Remaining June 30, 1880..... | 31, 363, 869    |
| Remaining June 30, 1871..... | 6, 744, 360     | Remaining June 30, 1881..... | 64, 648, 111    |
| Remaining June 30, 1872..... | 10, 103, 392    | Remaining June 30, 1882..... | 89, 962, 645    |
| Remaining June 30, 1873..... | 14, 650, 148    | Remaining June 30, 1883..... | 80, 499, 993    |
| Remaining June 30, 1874..... | 15, 575, 224    | Remaining June 30, 1884..... | 63, 502, 551    |
| Remaining June 30, 1875..... | 13, 179, 596    | Remaining June 30, 1885..... | 54, 724, 916    |
| Remaining June 30, 1876..... | 12, 595, 850    | Remaining June 30, 1886..... | 58, 096, 620    |
| Remaining June 30, 1877..... | 13, 091, 773    | Remaining June 30, 1887..... | 65, 145, 269    |
| Remaining June 30, 1878..... | 14, 088, 773    |                              |                 |

NOTE.—The statement of quantities in warehouse on page 356, when disagreeing with the above statement of balances (see years 1873 to 1877), should be taken as more nearly exact. The balance above, 14,650,148 gallons, remaining June 30, 1873, includes 1,732,686 gallons removed on export bonds not then accounted for. Deducting this quantity from that given above leaves 12,917,462 gallons, as stated on page 356, which is the quantity as shown by the original gauge.

## SPIRITS IN DISTILLERY WAREHOUSES OCTOBER 1, 1883, 1884, 1885, 1886, AND 1887.

Following is a statement of the quantities of spirits remaining in distillery warehouses October 1, 1883, 1884, 1885, 1886, and 1887, respectively :

| States.             | Gallons.     |              |              |              |              |
|---------------------|--------------|--------------|--------------|--------------|--------------|
|                     | 1883.        | 1884.        | 1885.        | 1886.        | 1887.        |
| Alabama.....        | 3, 134       | 2, 400       | 1, 847       | 190          | .....        |
| Arkansas.....       | 20, 326      | 40, 422      | 38, 076      | 37, 603      | 28, 074      |
| California.....     | 260, 148     | 124, 184     | 42, 957      | 22, 071      | 26, 322      |
| Colorado.....       | .....        | .....        | .....        | .....        | .....        |
| Connecticut.....    | 6, 866       | 13, 543      | 20, 412      | 15, 210      | 15, 846      |
| Delaware.....       | .....        | .....        | 708          | 459          | .....        |
| Georgia.....        | 62, 254      | 39, 220      | 41, 958      | 36, 981      | 32, 506      |
| Idaho.....          | .....        | .....        | .....        | .....        | .....        |
| Illinois.....       | 1, 174, 012  | 1, 535, 527  | 1, 383, 131  | 1, 575, 318  | 2, 018, 821  |
| Indiana.....        | 1, 235, 690  | 968, 910     | 1, 239, 890  | 1, 290, 801  | 1, 241, 119  |
| Iowa.....           | 19, 038      | 81, 892      | 48, 798      | 60, 438      | 18, 470      |
| Kansas.....         | 21, 688      | 11, 020      | 12, 676      | 9, 216       | .....        |
| Kentucky.....       | 52, 219, 174 | 35, 351, 017 | 29, 558, 919 | 34, 079, 071 | 39, 609, 736 |
| Maryland.....       | 3, 349, 798  | 2, 647, 133  | 2, 944, 563  | 3, 994, 056  | 4, 060, 385  |
| Massachusetts.....  | 493, 205     | 542, 832     | 537, 851     | 616, 863     | 656, 649     |
| Montana.....        | 131          | 2, 796       | 446          | .....        | .....        |
| Missouri.....       | 195, 316     | 262, 349     | 208, 600     | 303, 142     | 343, 342     |
| Nebraska.....       | 164, 322     | 130, 942     | 81, 913      | 186, 990     | 195, 254     |
| New Hampshire.....  | 32, 407      | 31, 282      | 34, 080      | 29, 942      | 28, 493      |
| New Jersey.....     | 142, 126     | 187, 170     | 61, 836      | 199, 563     | 223, 313     |
| New York.....       | 242, 470     | 302, 127     | 439, 547     | 528, 604     | 423, 118     |
| North Carolina..... | 154, 151     | 189, 362     | 88, 953      | 126, 961     | 121, 995     |
| Ohio.....           | 2, 758, 831  | 2, 036, 127  | 2, 120, 167  | 2, 439, 413  | 3, 036, 818  |
| Oregon.....         | 2, 022       | 8, 383       | 16, 058      | 18, 078      | 19, 967      |
| Pennsylvania.....   | 8, 056, 339  | 6, 723, 169  | 6, 140, 093  | 6, 629, 889  | 7, 740, 718  |
| South Carolina..... | 12, 532      | 17, 262      | 10, 149      | 14, 631      | 16, 257      |
| Tennessee.....      | 1, 527, 574  | 1, 408, 658  | 1, 133, 955  | 992, 961     | 735, 678     |
| Texas.....          | 6, 340       | 7, 033       | 8, 498       | 11, 538      | 8, 483       |
| Virginia.....       | 224, 130     | 248, 951     | 234, 006     | 218, 626     | 148, 646     |
| West Virginia.....  | 857, 485     | 667, 972     | 614, 158     | 804, 624     | 761, 546     |
| Wisconsin.....      | 163, 852     | 167, 563     | 94, 113      | 60, 579      | 96, 721      |
| Total.....          | 73, 405, 361 | 53, 749, 246 | 47, 158, 358 | 54, 303, 818 | 61, 608, 377 |



## SPIRITS WITHDRAWN FOR EXPORT DURING FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

STATEMENT SHOWING, BY DISTRICTS, THE NUMBER OF GALLONS OF EACH KIND OF SPIRITS REMOVED FOR EXPORT DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1887.

| Districts.                     | Bourbon<br>whisky. | Rye whisky. | Alcohol. | Rum.    | Pure, neutral,<br>or cologne<br>spirits. | Miscellaneous. | Total.  |
|--------------------------------|--------------------|-------------|----------|---------|------------------------------------------|----------------|---------|
| Fifth Illinois.....            |                    |             | 43,889   |         |                                          |                | 43,889  |
| Sixth Indiana.....             |                    |             | 2,179    |         |                                          | 210            | 2,389   |
| Fifth Kentucky.....            | 755                | 430         |          |         |                                          |                | 1,185   |
| Sixth Kentucky.....            | 733                |             |          |         |                                          | 451            | 1,184   |
| Seventh Kentucky.....          | 7,713              | 329         |          |         |                                          |                | 8,042   |
| Maryland.....                  |                    | 1,134       |          |         |                                          |                | 1,134   |
| Third Massachusetts.....       |                    |             |          | 197,680 |                                          |                | 197,680 |
| Nebraska.....                  |                    |             | 14,716   |         | 37,386                                   |                | 52,102  |
| First New York.....            |                    |             |          |         | 1,304                                    |                | 1,304   |
| Twenty-third Pennsylvania..... |                    | 9,406       |          |         |                                          |                | 9,406   |
| Fifth Tennessee.....           |                    | 14,128      |          |         |                                          |                | 14,128  |
| Total.....                     | 9,201              | 25,427      | 60,784   | 197,680 | 38,690                                   | 661            | 332,443 |

## COMPARATIVE STATEMENT WITH PREVIOUS YEARS.

Following is a statement showing by districts the quantity in taxable gallons of spirits withdrawn for export during the four months ended October 31, in the years 1880, 1881, and 1882, and during the three months ended September 30, 1883, 1884, 1885, 1886, and 1887:

| Districts.             | 1880.     | 1881.     | 1882.   | 1883.   | 1884.     | 1885.     | 1886.   | 1887.   |
|------------------------|-----------|-----------|---------|---------|-----------|-----------|---------|---------|
| 1st California.....    | 180       | 441       | 2,526   | 268     | 879       |           |         |         |
| 1st Illinois.....      | 265,050   | 94,309    |         | 6,680   | 6,629     |           | 6,899   |         |
| 3d Illinois.....       | 252,527   | 52,036    |         |         |           |           |         |         |
| 5th Illinois.....      | 1,453,922 | 879,486   | 30,388  | 125,771 | 49,532    | 100,167   | 270,980 | 43,889  |
| 8th Illinois.....      | 812,937   | 183,299   |         |         |           | 6,457     |         |         |
| 1st Indiana.....       | 68,200    |           |         |         |           |           |         |         |
| 4th Indiana.....       | 13,362    |           |         | 16,593  |           |           |         |         |
| 6th Indiana.....       |           |           |         |         |           | 1,131     | 20,658  | 2,389   |
| 7th Indiana.....       | 192,441   | 53,511    | 19,712  | 42,995  |           |           |         |         |
| 2d Iowa.....           | 117,732   | 125,267   |         | 91,070  | 93,617    |           | 32,538  |         |
| 5th Iowa.....          | 196,729   | 167,792   |         |         |           |           |         |         |
| 2d Kentucky.....       |           |           | 878     | 19,307  | 257,237   | 143,246   |         |         |
| 5th Kentucky.....      |           |           | 1,777   | 110,329 | 877,852   | 283,755   | 422     | 1,185   |
| 6th Kentucky.....      | 1,367     |           | 2,446   | 38,170  | 241,449   | 137,863   | 1,110   | 1,184   |
| 7th Kentucky.....      | 139       | 2,747     | 694     | 102,711 | 737,318   | 317,721   | 7,476   | 8,042   |
| 8th Kentucky.....      |           |           |         | 22,750  | 157,954   | 207,531   |         |         |
| 3d Maryland.....       |           |           | 11,230  | 28,261  | 57,857    |           |         | 1,134   |
| 3d Massachusetts.....  | 106,216   | 67,068    | 71,663  | 126,885 | 194,228   | 229,916   | 319,593 | 197,680 |
| 5th Massachusetts..... | 262,078   | 227,407   | 337,868 | 451     |           |           |         |         |
| 1st Missouri.....      |           |           |         |         | 905       |           |         |         |
| 6th Missouri.....      |           |           |         | 436     | 5,151     | 3,937     | 28,079  |         |
| Nebraska.....          | 98,261    | 16,698    |         |         |           | 893       | 7,828   | 52,102  |
| 1st New York.....      | 7,909     |           |         |         |           |           | 456     | 1,304   |
| 1st Ohio.....          | 128,351   | 28,515    |         |         |           | 425       | 78      |         |
| 3d Ohio.....           | 43,953    | 80,637    |         |         |           |           |         |         |
| 6th Ohio.....          | 1,938     |           |         | 4,398   | 30,582    | 29,151    |         |         |
| 1st Pennsylvania.....  |           |           |         | 3,864   |           |           | 118     |         |
| 9th Pennsylvania.....  |           |           |         |         | 6,517     |           |         |         |
| 22d Pennsylvania.....  |           |           | 10,619  | 9,602   | 90,918    | 32,513    | 81      |         |
| 23d Pennsylvania.....  |           | 292       | 3,772   | 1,848   | 40,893    | 21,145    |         | 9,406   |
| 5th Tennessee.....     |           |           |         |         | 4,750     |           |         | 14,128  |
| West Virginia.....     |           |           |         |         | 13,083    |           | 4,947   |         |
| 1st Wisconsin.....     |           |           |         |         |           | 11,014    |         |         |
| Total.....             | 4,024,292 | 1,979,505 | 493,573 | 752,389 | 2,867,351 | 1,526,865 | 701,263 | 332,443 |



## OPERATIONS AT SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY.

The following statement shows the quantity of grape brandy placed in special bonded warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1887:

|                                                                                                                                               | Gallons. | Gallons. | Gallons.         |
|-----------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|------------------|
| Remaining in warehouse July 1, 1886:                                                                                                          |          |          |                  |
| First district of California .....                                                                                                            | 196,484  |          |                  |
| Fourth district of California .....                                                                                                           | 117,890  |          |                  |
|                                                                                                                                               |          | 314,374  |                  |
| Removed for export and unaccounted for July 1, 1886:                                                                                          |          |          |                  |
| First district of California .....                                                                                                            |          | 1,004    |                  |
| Fourth district of California .....                                                                                                           |          | 529      |                  |
|                                                                                                                                               |          |          | 315,907          |
| Produced and bonded during the year:                                                                                                          |          |          |                  |
| Produced and warehoused in first district of California .....                                                                                 | 402,569  |          |                  |
| Produced in fourth district of California, and warehoused in first district of California .....                                               | 55,860   |          |                  |
|                                                                                                                                               |          | 458,429  |                  |
| Produced and warehoused in fourth district of California ....                                                                                 |          | 213,413  |                  |
| Produced and warehoused in fourth district of North Carolina ..                                                                               |          | 1,768    |                  |
|                                                                                                                                               |          |          | 673,610          |
| Received in warehouses of first district of California from fourth district of California .....                                               |          |          | 11,116           |
|                                                                                                                                               |          |          | <u>1,000,633</u> |
| Exported and accounted for during the year:                                                                                                   |          |          |                  |
| First district of California .....                                                                                                            | 1,341    |          |                  |
| Fourth district of California .....                                                                                                           | 11,882   |          |                  |
|                                                                                                                                               |          | 13,223   |                  |
| Removed, tax-paid, during the year:                                                                                                           |          |          |                  |
| First district of California .....                                                                                                            | 215,328  |          |                  |
| Fourth district of California .....                                                                                                           | 67,967   |          |                  |
|                                                                                                                                               |          | 283,295  |                  |
| Loss by regauge, act of May 28, 1880:                                                                                                         |          |          |                  |
| First district of California .....                                                                                                            | 7,447    |          |                  |
| Fourth district of California .....                                                                                                           | 4,683    |          |                  |
|                                                                                                                                               |          | 12,130   |                  |
|                                                                                                                                               |          |          | 308,648          |
| Shipped from warehouses in the fourth district of California to first district of California .....                                            |          |          | 11,116           |
| Removed for exportation, and remaining unaccounted for June 30, 1887:                                                                         |          |          |                  |
| First district of California .....                                                                                                            | 1,756    |          |                  |
| Fourth district of California .....                                                                                                           | 287      |          |                  |
|                                                                                                                                               |          | 2,043    |                  |
| Transferred to other collectors, and not accounted for:                                                                                       |          |          |                  |
| First district of California, in transit to first district of New York .....                                                                  | 4,315    |          |                  |
| Fourth district of California, in transit to first district of California, 2,668 gallons; to first district of New York, 13,667 gallons ..... | 16,335   |          |                  |
|                                                                                                                                               |          | 20,650   |                  |
| Remaining in warehouse June 30, 1887:                                                                                                         |          |          |                  |
| First district of California .....                                                                                                            | 436,846  |          |                  |
| Fourth district of California .....                                                                                                           | 219,562  |          |                  |
| Fourth district of North Carolina .....                                                                                                       | 1,768    |          |                  |
|                                                                                                                                               |          | 658,176  |                  |
|                                                                                                                                               |          |          | 680,869          |
|                                                                                                                                               |          |          | <u>1,000,633</u> |



Of the 673,610 gallons grape brandy bonded during the fiscal year, 402,569 gallons were produced in the first district of California, 269,273 gallons in the fourth district of California, and 1,768 gallons in the fourth district of North Carolina.

The total product bonded was 343,931 gallons more than in the previous year; the amount removed, tax-paid, was 97,498 gallons less, and the loss resulting from regauge under act of May 28, 1880, was 3,298 gallons less than in 1886.

Of the quantity in warehouse June 30, 1887, 436,846 gallons were in the following warehouses in the first district of California:

|                                | Gallons. |
|--------------------------------|----------|
| No. 1. Bode & Haslett .....    | 134, 106 |
| No. 2. Juan Bernard .....      | 183, 533 |
| No. 3. George C. Carlon .....  | 15, 215  |
| No. 4. James M. Tiernan .....  | 84, 833  |
| No. 5. Snyder, Foss & Co ..... | 19, 159  |

And 219,562 gallons were in the following warehouses in the fourth district of California:

|                                 | Gallons. |
|---------------------------------|----------|
| No. 1. E. B. Carroll .....      | 66, 231  |
| No. 2. W. E. McConnell .....    | 31, 954  |
| No. 3. W. A. C. Smith .....     | 66, 853  |
| No. 4. John Tivnen .....        | 24, 788  |
| No. 5. H. B. Schackelford ..... | 29, 736  |

And 1,768 gallons were in the following warehouse in the fourth district of North Carolina:

|                                 | Gallons. |
|---------------------------------|----------|
| No. 1. Benjamin R. Taylor ..... | 1, 768   |

#### DISTILLED SPIRITS IN THE UNITED STATES, OCTOBER 1, 1887.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1887, was 104,439,386 gallons, this quantity being distributed as follows:

|                                                   | Gallons.      |
|---------------------------------------------------|---------------|
| In distillery and special bonded warehouses ..... | 61, 608, 377  |
| In hands of wholesale liquor dealers .....        | 14, 614, 959  |
| In hands of retail liquor dealers .....           | 28, 216, 050  |
| Total .....                                       | 104, 439, 386 |

In making the above computation the average stock of each retail-liquor dealer in the United States is estimated at 150 gallons.

#### EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed and unaccounted for July 1, 1886, and June 30, 1887, the quantity in pounds of manufactured tobacco and snuff which had been removed for exportation in bond and concerning which the proof of exportation required by law had not been furnished prior to the dates named:

|                                                              | Pounds.       |
|--------------------------------------------------------------|---------------|
| 1. Removed and unaccounted for July 1, 1886:                 |               |
| Tobacco at 8 cents tax removed under exportation bonds ..... | 1, 144, 061½  |
| 2. Removed during the year ended June 30, 1887:              |               |
| Tobacco at 8 cents tax, under exportation bonds .....        | 13, 728, 932½ |
| Total .....                                                  | 14, 872, 994½ |



|                                                                                   |                          |
|-----------------------------------------------------------------------------------|--------------------------|
| 3. Exported and accounted for during the year:                                    | Pounds.                  |
| Tobacco at 8 cents tax under exportation bonds .....                              | 13,585,524 $\frac{3}{8}$ |
| Tobacco at 8 cents tax paid on deficiencies .....                                 | 15,037 $\frac{1}{2}$     |
| Total .....                                                                       | 13,600,561 $\frac{7}{8}$ |
| 4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1887: |                          |
| Tobacco at 8 cents tax, under exportation bonds .....                             | 1,272,432 $\frac{1}{2}$  |
| Total .....                                                                       | 14,872,994 $\frac{3}{8}$ |

## EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

|                                                                                        | Number of<br>cigars, at \$3<br>per M. | Number of<br>cigarettes,<br>at 50 cents<br>per M. |
|----------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------------------|
| 1. Removed and unaccounted for July 1, 1886 .....                                      | 57,000                                | 12,230,500                                        |
| 2. Removed during the year ended June 30, 1887 .....                                   | 1,895,050                             | 139,935,300                                       |
| Total .....                                                                            | 1,952,050                             | 152,165,800                                       |
| 3. Exported and accounted for during the year ended June 30, 1887 .....                | 1,851,050                             | 139,945,300                                       |
| Tax paid on deficiencies in export .....                                               |                                       | 20,000                                            |
| Total .....                                                                            | 1,851,050                             | 139,965,300                                       |
| 4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1887 ..... | 101,000                               | 12,200,500                                        |
| Total .....                                                                            | 1,952,050                             | 152,165,800                                       |

## REIMPORTED DOMESTIC SPIRITS IN CUSTOMS WAREHOUSES.

The following table shows the quantity of reimported domestic spirits in the several customs warehouses in the United States March 31, 1887, the quantity remaining which was imported within the first month after the Department order allowing such storage was issued; also the quantity remaining for shorter periods as specified:

## STATEMENT IN PROOF GALLONS OF REIMPORTED DOMESTIC SPIRITS IN CUSTOMS WAREHOUSES MARCH 31, 1887.

| Port.                                  | Quantity which prior to March 31, 1887, had remained in warehouse fully— |           |           |           |           |           |
|----------------------------------------|--------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|
|                                        | 1 month<br>and less.                                                     | 2 months. | 3 months. | 4 months. | 5 months. | 6 months. |
| Albany, N. Y .....                     |                                                                          |           |           |           | 178       |           |
| Baltimore, Md .....                    | 29,182                                                                   | 1,190     | 17,179    | 5,394     | 6,283     | 4,511     |
| Bangor, Me .....                       |                                                                          | 336       |           |           | 103       |           |
| Boston and Charlestown,<br>Mass .....  | 19,144                                                                   | 2,244     |           | 8,784     | 1,758     | 3,360     |
| Chicago, Ill .....                     | 7,939                                                                    | 561       | 1,938     | 1,875     | 781       | 911       |
| Cincinnati, Ohio .....                 | 27,523                                                                   | 28,557    | 12,510    | 4,844     | 7,084     | 5,703     |
| Denver, Colo .....                     | 1,430                                                                    |           |           |           |           |           |
| Galveston, Tex .....                   |                                                                          |           |           | 516       | 767       |           |
| Genesee, N. Y .....                    |                                                                          |           |           |           |           | 3,383     |
| Indianapolis, Ind .....                | 366                                                                      | 369       |           | 915       |           | 3,780     |
| Kansas City, Mo .....                  |                                                                          |           | 196       |           | 74        |           |
| Louisville, Ky .....                   | 88,490                                                                   | 12,645    | 7,136     | 39,965    | 8,540     | 8,857     |
| Memphis, Tenn .....                    | 919                                                                      | 1,241     | 3,011     | 3,170     |           |           |
| Middletown and Hartford,<br>Conn ..... | 797                                                                      |           |           |           |           |           |
| Milwaukee, Wis .....                   | 1,652                                                                    | 594       | 980       |           |           |           |
| New Haven, Conn .....                  | 75                                                                       | 294       |           |           |           |           |
| New York, N. Y .....                   |                                                                          |           |           |           |           |           |
| Philadelphia, Pa .....                 | 6,504                                                                    | 3,046     | 349       | 1,748     |           | 3,798     |
| Pittsburgh, Pa .....                   | 8,674                                                                    | 1,729     | 909       | 6,099     | 1,324     | 1,324     |
| Saint Paul, Minn .....                 | 2,000                                                                    |           |           |           |           |           |
| San Francisco, Cal .....               |                                                                          | 55,290    | 5,351     | 5,226     | 2,654     | 2,475     |
| Saint Louis, Mo .....                  | 7,919                                                                    | 3,304     | 1,559     | 1,145     | 3,681     | 2,239     |
| Wheeling, W. Va .....                  |                                                                          |           |           |           | 1,435     |           |
|                                        | 202,614                                                                  | 111,400   | 51,118    | 79,681    | 34,662    | 40,341    |



STATEMENT IN PROOF GALLONS OF REIMPORTED DOMESTIC SPIRITS IN CUSTOMS  
WAREHOUSES MARCH 31, 1887—Continued.

| Port.                                  | Quantity which prior to March 31, 1887, had remained in warehouse fully— |           |           |            |            |             |
|----------------------------------------|--------------------------------------------------------------------------|-----------|-----------|------------|------------|-------------|
|                                        | 7 months.                                                                | 8 months. | 9 months. | 10 months. | 11 months. | Totals.     |
| Albany, N. Y .....                     |                                                                          |           |           |            | 509        | 687         |
| Baltimore, Md .....                    | 764                                                                      | 917       | 1, 563    | 1, 807     | 5, 975     | 74, 765     |
| Bangor, Me .....                       |                                                                          |           |           |            |            | 439         |
| Boston and Charlestown,<br>Mass .....  | 4, 106                                                                   | 1, 600    |           |            |            | 40, 996     |
| Chicago, Ill .....                     |                                                                          |           | 2, 225    |            |            | 16, 230     |
| Cincinnati, Ohio .....                 | 4, 964                                                                   | 728       | 4, 022    |            | 1, 186     | 97, 121     |
| Denver, Colo .....                     |                                                                          |           |           |            |            | 1, 430      |
| Galveston, Tex .....                   |                                                                          |           |           |            |            | 1, 283      |
| Genesee, N. Y .....                    | 1, 333                                                                   |           |           | 949        |            | 5, 665      |
| Indianapolis, Ind .....                |                                                                          |           |           |            |            | 5, 430      |
| Kansas City, Mo .....                  | 758                                                                      |           | 182       |            |            | 1, 210      |
| Louisville, Ky .....                   |                                                                          | 8, 379    | 10, 890   | 8, 213     |            | 193, 115    |
| Memphis, Tenn .....                    | 200                                                                      |           |           |            |            | 8, 541      |
| Middletown and Hartford,<br>Conn ..... |                                                                          |           |           |            |            | 797         |
| Milwaukee, Wis .....                   |                                                                          | 372       |           |            |            | 3, 598      |
| New Haven, Conn .....                  |                                                                          |           |           |            |            | 369         |
| New York, N. Y .....                   |                                                                          |           |           |            |            | 364, 433    |
| Philadelphia, Pa .....                 | 1, 554                                                                   | 3, 517    | 3, 991    | 32, 309    | 7, 614     | 64, 430     |
| Pittsburgh, Pa .....                   | 1, 184                                                                   | 3, 380    |           |            |            | 24, 623     |
| Saint Paul, Minn .....                 |                                                                          |           |           |            |            | 2, 000      |
| San Francisco, Cal .....               | 6, 111                                                                   |           |           |            |            | 77, 107     |
| Saint Louis, Mo .....                  | 8, 057                                                                   | 3, 971    | 673       |            | 709        | 33, 257     |
| Wheeling, W. Va .....                  |                                                                          |           |           |            |            | 1, 435      |
| Total .....                            | 29, 031                                                                  | 22, 864   | 23, 546   | 43, 278    | 15, 993    | 1, 018, 961 |

## DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

STATEMENT OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED  
MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| Port.               | Number of<br>claims. | Tobacco.   | Cigars and<br>cigarettes. | Fermented<br>liquors. | Distilled<br>spirits. | Still.   | Total.      |
|---------------------|----------------------|------------|---------------------------|-----------------------|-----------------------|----------|-------------|
| Baltimore .....     | 1                    | \$279. 46  |                           |                       |                       |          | \$279. 46   |
| Boston .....        | 13                   |            | \$15. 00                  | \$172. 48             |                       | \$20. 00 | 207. 48     |
| Milwaukee .....     | 101                  |            |                           | 4, 569. 43            |                       |          | 4, 569. 43  |
| New Orleans .....   | 7                    | 50. 40     | 94. 75                    | 9. 25                 |                       |          | 154. 40     |
| New York .....      | 279                  | 1, 186. 96 |                           | 4, 472. 03            | \$1, 482. 30          | 80. 00   | 7, 221. 29  |
| Pembina .....       | 7                    |            |                           | 65. 47                |                       |          | 65. 47      |
| Saint Louis .....   | 194                  |            |                           | 9, 569. 21            |                       |          | 9, 569. 21  |
| Saint Vincent ..... | 8                    |            |                           | 293. 25               |                       |          | 293. 25     |
| San Francisco ..... | 267                  | 3, 753. 72 | 858. 87                   | 2, 087. 82            | 4, 273. 20            | 40. 00   | 11, 013. 61 |
| Total .....         | 877                  | 5, 270. 54 | 968. 62                   | 21, 238. 94           | 5, 755. 50            | 140. 00  | 33, 373. 60 |



RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING  
THE FISCAL YEARS 1863 TO 1887, INCLUSIVE.

| Period.                               | Number<br>of<br>claims. | Proprie-<br>tary<br>articles. | Tobacco.   | Snuff.  | Cigars<br>and<br>cigarettes. |
|---------------------------------------|-------------------------|-------------------------------|------------|---------|------------------------------|
| Allowed, 1863 to 1876, inclusive..... |                         |                               |            |         |                              |
| Allowed, 1877 .....                   | 751                     | \$48,235.85                   | \$5,819.32 |         |                              |
| Allowed, 1878 .....                   | 562                     | 33,820.54                     | 2,537.98   |         |                              |
| Allowed, 1879 .....                   | 744                     | 43,184.71                     | 12,113.86  |         | \$250.20                     |
| Allowed, 1880 .....                   | 872                     | 35,153.86                     | 22,314.02  |         | 1,094.97                     |
| Allowed, 1881 .....                   | 749                     | 28,483.87                     | 8,596.60   | \$26.08 | 1,232.43                     |
| Allowed, 1882 .....                   | 909                     | 33,695.22                     | 5,069.36   |         | 1,406.12                     |
| Allowed, 1883 .....                   | 1,130                   | 33,000.89                     | 5,604.60   |         | 5,195.37                     |
| Allowed, 1884 .....                   | 1,090                   | 16,460.34                     | 6,053.81   | 82.00   | 5,673.96                     |
| Allowed, 1885 .....                   | 706                     | 46.66                         | 2,515.80   |         | 901.75                       |
| Allowed, 1886 .....                   | 800                     |                               | 3,582.13   | 1.60    | 661.25                       |
| Allowed, 1887 .....                   | 877                     |                               | 5,270.54   |         | 968.62                       |

| Period.                               | Fermented<br>liquors. | Distilled<br>spirits. | Stills. | Miscella-<br>neous.   | Total.         |
|---------------------------------------|-----------------------|-----------------------|---------|-----------------------|----------------|
| Allowed, 1863 to 1876, inclusive..... |                       |                       |         |                       | \$6,673,845.00 |
| Allowed, 1877 .....                   | \$760.12              |                       |         | <sup>a</sup> \$277.11 | 55,092.40      |
| Allowed, 1878 .....                   | 46.25                 | \$718.90              |         |                       | 37,123.67      |
| Allowed, 1879 .....                   | 533.69                | 1,426.92              |         |                       | 57,509.38      |
| Allowed, 1880 .....                   | 2,205.42              |                       | \$80.00 | <sup>b</sup> 888.00   | 61,736.27      |
| Allowed, 1881 .....                   | 1,128.38              | 1,161.90              | 220.00  |                       | 40,849.26      |
| Allowed, 1882 .....                   | 3,913.18              | 1,966.50              | 60.00   |                       | 46,110.38      |
| Allowed, 1883 .....                   | 6,034.16              | 4,608.00              | 60.00   | <sup>c</sup> 590.92   | 55,093.94      |
| Allowed, 1884 .....                   | 14,996.30             | 8,352.00              | 480.00  |                       | 52,098.41      |
| Allowed, 1885 .....                   | 16,192.71             | 3,705.30              |         |                       | 23,362.22      |
| Allowed, 1886 .....                   | 23,878.21             | 6,642.00              |         |                       | 34,765.19      |
| Allowed, 1887 .....                   | 21,238.94             | 5,755.50              | 140.00  |                       | 33,373.60      |
| Total.....                            |                       |                       |         |                       | 7,170,959.72   |

<sup>a</sup> Manufactured cotton exported prior to 1868.      <sup>b</sup> Machinery exported prior to 1868.  
<sup>c</sup> Chairs exported prior to 1868.

### THE OLEOMARGARINE LAW.

The act of August 2, 1886, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, was in force during the last eight months of the fiscal year ended June 30, 1887. The receipts under this act during these eight months aggregated \$723,948.04, of which \$435,924.04 is the tax on 21,796,202 pounds of oleomargarine at 2 cents per pound; \$31,700 are the special taxes paid by manufacturers; \$101,400 the special taxes paid by wholesale dealers, and \$154,924 the special taxes paid by retail dealers in oleomargarine. By dividing the total receipts by the number of pounds removed for consumption or sale the tax per pound is found to be 3 cents and three-tenths of a cent (\$0.033).

During the first four months of the current fiscal year the receipts under the oleomargarine law amounted to \$226,100.66, making the total receipts for the first year in which the law has been in force \$950,048.70.

The following statements show (1) the receipts from all sources under this law from each district, and in aggregate, during the eight months ended June 30, 1887; (2) the number of special-tax payers under the law October 31, 1886, to April 30, 1887, and May 1 to June 30, 1887, inclusive, respectively; and (3) a summary of operations at manufacturing factories for the eight months ended June 30, 1887.



**RECEIPTS UNDER THE OLEOMARGARINE LAW DURING EIGHT MONTHS ENDED JUNE 30, 1887.**

| Districts.                       | Tax 2 cents<br>per pound | Manufact-<br>urers. | Retail<br>dealers. | Wholesale<br>dealers. | Total.            |
|----------------------------------|--------------------------|---------------------|--------------------|-----------------------|-------------------|
| Alabama .....                    | \$8.88                   |                     | \$368.00           | \$960.00              | \$1,336.88        |
| Arkansas .....                   | 48.46                    |                     | 2,430.00           | 2,720.00              | 5,198.46          |
| Colorado .....                   | 7,470.42                 | \$1,600.00          | 2,388.00           | 3,160.00              | 14,618.42         |
| Connecticut .....                | 3,801.54                 | 600.00              | 6,440.00           | 2,280.00              | 13,121.54         |
| Delaware .....                   | 57.66                    |                     | 592.00             |                       | 649.66            |
| Florida .....                    | 2.00                     |                     | 188.00             | 240.00                | 430.00            |
| Georgia .....                    | 40.44                    |                     | 412.00             | 240.00                | 692.44            |
| First Illinois .....             | 211,088.42               | 9,700.00            | 28,582.00          | 11,540.00             | 260,910.42        |
| Second Illinois .....            | 8.22                     |                     | 954.00             |                       | 962.22            |
| Fourth Illinois .....            | 7.82                     |                     | 196.00             |                       | 203.82            |
| Fifth Illinois .....             | 152.04                   |                     | 536.00             | 240.00                | 928.04            |
| Eighth Illinois .....            | 34.76                    |                     | 1,468.00           | 480.00                | 1,982.76          |
| Thirteenth Illinois .....        | 1.78                     |                     | 348.00             | 720.00                | 1,069.78          |
| Sixth Indiana .....              | 20.10                    |                     | 576.00             | 240.00                | 836.10            |
| Seventh Indiana .....            | 4.36                     |                     | 196.00             |                       | 200.36            |
| Eleventh Indiana .....           | 55,033.04                | 1,100.00            | 252.00             |                       | 56,385.04         |
| Second Iowa .....                |                          |                     | 24.00              | 240.00                | 264.00            |
| Kansas .....                     | 25,727.80                | 2,200.00            | 3,964.00           | 680.00                | 32,571.80         |
| Second Kentucky .....            |                          |                     | 128.00             |                       | 128.00            |
| Fifth Kentucky .....             | 7.64                     |                     | 1,668.00           | 1,800.00              | 3,475.64          |
| Sixth Kentucky .....             | 60.02                    |                     | 2,752.00           | 720.00                | 3,532.02          |
| Seventh Kentucky .....           | 2.50                     |                     | 400.00             |                       | 402.50            |
| Eighth Kentucky .....            |                          |                     | 56.00              |                       | 56.00             |
| Louisiana .....                  | 19.40                    |                     | 482.00             | 1,680.00              | 2,181.40          |
| Maine .....                      |                          |                     | 408.00             | 80.00                 | 488.00            |
| Maryland .....                   | 47.70                    |                     | 1,152.00           | 480.00                | 1,679.70          |
| Third Massachusetts .....        | 13,332.60                | 1,100.00            | 17,084.00          | 16,760.00             | 48,276.60         |
| Tenth Massachusetts .....        | 142.10                   |                     | 3,308.00           | 1,960.00              | 5,410.10          |
| First Michigan .....             | 1,475.84                 |                     | 9,222.00           | 6,400.00              | 17,097.84         |
| Fourth Michigan .....            | 388.54                   |                     | 1,724.00           | 2,000.00              | 4,112.54          |
| Minnesota .....                  | 54.62                    |                     | 76.00              | 720.00                | 850.62            |
| Mississippi .....                |                          |                     | 108.00             |                       | 108.00            |
| First Missouri .....             | 42.14                    |                     | 344.00             | 800.00                | 1,186.14          |
| Fourth Missouri .....            |                          |                     | 80.00              |                       | 80.00             |
| Sixth Missouri .....             | 6.98                     |                     | 3,402.00           | 2,900.00              | 6,308.98          |
| Montana .....                    | 392.32                   |                     | 980.00             | 3,120.00              | 4,492.32          |
| Nebraska .....                   | 65.14                    |                     | 1,068.00           | 1,800.00              | 2,933.14          |
| Nevada .....                     |                          |                     | 76.00              | 920.00                | 996.00            |
| New Hampshire .....              | .20                      |                     | 1,178.00           | 160.00                | 1,338.20          |
| First New Jersey .....           | 50.94                    |                     | 1,232.00           |                       | 1,282.94          |
| Third New Jersey .....           | 17.12                    |                     | 936.00             |                       | 953.12            |
| Fifth New Jersey .....           | 66.96                    |                     | 2,516.00           | 1,440.00              | 4,022.96          |
| New Mexico .....                 | 122.56                   |                     | 1,414.00           | 1,520.00              | 3,056.56          |
| First New York .....             | 17,106.88                | 1,000.00            | 1,804.00           |                       | 19,910.88         |
| Second New York .....            | 16,544.72                | 1,500.00            | 684.00             | 3,120.00              | 21,848.72         |
| Third New York .....             | 54.02                    |                     | 2,236.00           | 720.00                | 3,010.02          |
| Fourteenth New York .....        | 1.80                     |                     | 296.00             | 240.00                | 537.80            |
| Fifteenth New York .....         | 6.50                     |                     | 216.00             |                       | 222.50            |
| Twenty-first New York .....      | 42.50                    |                     | 84.00              |                       | 126.50            |
| Twenty-eighth New York .....     | 2,307.34                 | 1,100.00            | 1,000.00           | 480.00                | 4,887.34          |
| Fourth North Carolina .....      |                          |                     | 44.00              |                       | 44.00             |
| First Ohio .....                 | 214.64                   |                     | 5,584.00           | 2,400.00              | 8,198.64          |
| Sixth Ohio .....                 |                          |                     | 56.00              |                       | 56.00             |
| Tenth Ohio .....                 | 10.64                    |                     | 288.00             |                       | 298.64            |
| Eleventh Ohio .....              | 1,657.60                 | 500.00              | 1,156.00           |                       | 3,313.60          |
| Eighteenth Ohio .....            | 11,772.68                | 2,100.00            | 2,686.00           | 1,280.00              | 17,838.68         |
| First Pennsylvania .....         | 4,779.82                 | 3,300.00            | 4,916.00           | 2,320.00              | 15,315.82         |
| Ninth Pennsylvania .....         |                          |                     | 204.00             |                       | 204.00            |
| Twelfth Pennsylvania .....       | 21.66                    |                     | 330.00             |                       | 351.66            |
| Nineteenth Pennsylvania .....    |                          |                     | 284.00             |                       | 284.00            |
| Twenty-second Pennsylvania ..... | 2,894.36                 | 500.00              | 6,204.00           | 3,320.00              | 12,918.36         |
| Twenty-third Pennsylvania .....  | 2,367.22                 | 500.00              | 3,140.00           | 240.00                | 6,247.22          |
| Rhode Island .....               | 55,987.36                | 4,900.00            | 15,868.00          | 7,520.00              | 84,275.36         |
| Second Tennessee .....           |                          |                     | 248.00             |                       | 248.00            |
| Fifth Tennessee .....            |                          |                     | 1,776.00           | 3,080.00              | 4,856.00          |
| First Texas .....                | 35.56                    |                     | 148.00             |                       | 183.56            |
| Third Texas .....                | 95.20                    |                     | 360.00             | 1,120.00              | 1,575.20          |
| Fourth Texas .....               | 45.40                    |                     | 532.00             | 2,120.00              | 2,697.40          |
| Second Virginia .....            | 67.34                    |                     | 398.00             | 240.00                | 705.34            |
| Sixth Virginia .....             |                          |                     | 24.00              |                       | 24.00             |
| West Virginia .....              | 52.00                    |                     | 260.00             |                       | 312.00            |
| First Wisconsin .....            | 13.26                    |                     | 894.00             | 640.00                | 1,547.26          |
| Second Wisconsin .....           |                          |                     | 4.00               |                       | 4.00              |
| Third Wisconsin .....            | 37.92                    |                     | 256.00             | 720.00                | 1,013.92          |
| Sixth Wisconsin .....            | 4.56                     |                     | 1,236.00           | 2,840.00              | 4,080.56          |
| <b>Total .....</b>               | <b>435,924.04</b>        | <b>31,700.00</b>    | <b>154,924.00</b>  | <b>101,400.00</b>     | <b>723,948.04</b> |



STATEMENT BY DISTRICTS SHOWING NUMBER OF PERSONS PAYING SPECIAL TAXES  
AS MANUFACTURERS OF AND DEALERS IN OLEOMARGARINE.

| Districts.                      | Manufacturers.                          |                                      | Wholesale dealers.                     |                                      | Retail dealers.                        |                                      | Total. |
|---------------------------------|-----------------------------------------|--------------------------------------|----------------------------------------|--------------------------------------|----------------------------------------|--------------------------------------|--------|
|                                 | Oct. 31, 1886,<br>to<br>April 30, 1887. | May 1, 1887,<br>to<br>June 30, 1887. | Oct. 31, 1886,<br>to<br>Apr. 30, 1887. | May 1, 1887,<br>to<br>June 30, 1887. | Oct. 31, 1886,<br>to<br>Apr. 30, 1887. | May 1, 1887,<br>to<br>June 30, 1887. |        |
| Alabama.....                    |                                         |                                      | 2                                      | 1                                    | 11                                     | 3                                    | 17     |
| Arkansas.....                   |                                         |                                      | 6                                      | 2                                    | 67                                     | 20                                   | 95     |
| Colorado.....                   | 2                                       | 1                                    | 12                                     | 1                                    | 86                                     | 11                                   | 113    |
| Connecticut.....                |                                         | 1                                    | 6                                      | 2                                    | 151                                    | 66                                   | 226    |
| Delaware.....                   |                                         |                                      |                                        |                                      | 20                                     | 2                                    | 22     |
| Florida.....                    |                                         |                                      | 1                                      |                                      | 10                                     |                                      | 11     |
| Georgia.....                    |                                         |                                      | 1                                      |                                      | 12                                     | 4                                    | 17     |
| First Illinois.....             | 11                                      | 7                                    | 28                                     | 11                                   | 584                                    | 321                                  | 962    |
| Second Illinois.....            |                                         |                                      |                                        |                                      | 22                                     | 8                                    | 30     |
| Fourth Illinois.....            |                                         |                                      |                                        |                                      | 4                                      | 2                                    | 6      |
| Fifth Illinois.....             |                                         |                                      | 1                                      |                                      | 38                                     | 4                                    | 43     |
| Eighth Illinois.....            |                                         |                                      | 2                                      |                                      | 74                                     | 14                                   | 90     |
| Thirteenth Illinois.....        |                                         |                                      | 3                                      |                                      | 13                                     | 2                                    | 18     |
| Sixth Indiana.....              |                                         |                                      | 1                                      |                                      | 22                                     | 7                                    | 30     |
| Seventh Indiana.....            |                                         |                                      |                                        |                                      | 17                                     |                                      | 17     |
| Eleventh Indiana.....           | 1                                       | 1                                    |                                        |                                      | 7                                      | 3                                    | 12     |
| Second Iowa.....                |                                         |                                      | 1                                      |                                      | 1                                      |                                      | 2      |
| Kansas.....                     | 2                                       | 2                                    | 4                                      | 1                                    | 135                                    | 36                                   | 180    |
| Second Kentucky.....            |                                         |                                      |                                        |                                      | 11                                     |                                      | 11     |
| Fifth Kentucky.....             |                                         |                                      | 4                                      | 2                                    | 42                                     | 20                                   | 68     |
| Sixth Kentucky.....             |                                         |                                      | 1                                      | 1                                    | 62                                     | 34                                   | 98     |
| Seventh Kentucky.....           |                                         |                                      |                                        |                                      | 11                                     | 5                                    | 16     |
| Eighth Kentucky.....            |                                         |                                      |                                        |                                      | 1                                      | 1                                    | 2      |
| Louisiana.....                  |                                         |                                      | 5                                      | 1                                    | 19                                     | 1                                    | 26     |
| Maine.....                      |                                         |                                      | 1                                      |                                      | 9                                      | 5                                    | 15     |
| Maryland.....                   |                                         |                                      | 2                                      |                                      | 29                                     | 12                                   | 43     |
| Third Massachusetts.....        | 1                                       | 1                                    | 42                                     | 14                                   | 2,708                                  | 209                                  | 2,975  |
| Tenth Massachusetts.....        |                                         |                                      | 4                                      | 2                                    | 371                                    | 38                                   | 415    |
| First Michigan.....             |                                         |                                      | 14                                     | 6                                    | 230                                    | 111                                  | 361    |
| Fourth Michigan.....            |                                         |                                      | 7                                      | 1                                    | 104                                    | 12                                   | 124    |
| Minnesota.....                  |                                         |                                      | 3                                      |                                      | 4                                      |                                      | 7      |
| Mississippi.....                |                                         |                                      |                                        |                                      | 5                                      |                                      | 5      |
| First Missouri.....             |                                         |                                      | 2                                      | 1                                    | 20                                     | 5                                    | 28     |
| Fourth Missouri.....            |                                         |                                      |                                        |                                      | 3                                      | 1                                    | 4      |
| Sixth Missouri.....             |                                         |                                      | 4                                      | 4                                    | 150                                    | 49                                   | 207    |
| Montana.....                    |                                         |                                      | 10                                     | 3                                    | 34                                     | 9                                    | 56     |
| Nebraska.....                   |                                         |                                      | 4                                      | 2                                    | 41                                     | 5                                    | 52     |
| Nevada.....                     |                                         |                                      | 2                                      | 1                                    |                                        |                                      | 3      |
| New Hampshire.....              |                                         |                                      | 1                                      |                                      | 24                                     | 15                                   | 40     |
| First New Jersey.....           |                                         |                                      |                                        |                                      | 42                                     | 4                                    | 46     |
| Third New Jersey.....           |                                         |                                      |                                        |                                      | 32                                     | 4                                    | 36     |
| Fifth New Jersey.....           |                                         |                                      | 5                                      | 2                                    | 100                                    | 4                                    | 111    |
| New Mexico.....                 |                                         |                                      | 5                                      | 1                                    | 33                                     | 15                                   | 54     |
| First New York.....             | 2                                       |                                      |                                        |                                      | 71                                     | 3                                    | 76     |
| Second New York.....            | 3                                       |                                      | 12                                     |                                      | 29                                     | 1                                    | 45     |
| Third New York.....             |                                         |                                      | 3                                      |                                      | 101                                    |                                      | 104    |
| Fourteenth New York.....        |                                         |                                      | 1                                      |                                      | 9                                      | 2                                    | 12     |
| Fifteenth New York.....         |                                         |                                      |                                        |                                      | 10                                     |                                      | 10     |
| Twenty-first New York.....      |                                         |                                      |                                        |                                      | 4                                      |                                      | 4      |
| Twenty-eighth New York.....     | 1                                       | 1                                    | 2                                      |                                      | 30                                     | 7                                    | 41     |
| Fourth North Carolina.....      |                                         |                                      |                                        |                                      | 2                                      |                                      | 2      |
| First Ohio.....                 |                                         |                                      | 6                                      | 1                                    | 113                                    | 70                                   | 190    |
| Sixth Ohio.....                 |                                         |                                      |                                        |                                      | 4                                      |                                      | 4      |
| Tenth Ohio.....                 |                                         |                                      |                                        |                                      | 10                                     | 3                                    | 13     |
| Eleventh Ohio.....              | 1                                       |                                      |                                        |                                      | 46                                     | 12                                   | 59     |
| Eighteenth Ohio.....            | 3                                       | 1                                    | 6                                      |                                      | 99                                     | 24                                   | 133    |
| First Pennsylvania.....         | 3                                       | 3                                    | 10                                     |                                      | 171                                    | 9                                    | 196    |
| Ninth Pennsylvania.....         |                                         |                                      |                                        |                                      | 9                                      |                                      | 9      |
| Twelfth Pennsylvania.....       |                                         |                                      |                                        |                                      | 14                                     | 1                                    | 15     |
| Nineteenth Pennsylvania.....    |                                         |                                      |                                        |                                      | 11                                     |                                      | 11     |
| Twenty-second Pennsylvania..... | 1                                       |                                      | 14                                     |                                      | 227                                    | 21                                   | 263    |
| Twenty-third Pennsylvania.....  | 1                                       |                                      | 1                                      |                                      | 80                                     | 11                                   | 93     |
| Rhode Island.....               | 5                                       | 4                                    | 18                                     | 6                                    | 404                                    | 208                                  | 645    |
| Second Tennessee.....           |                                         |                                      |                                        |                                      | 3                                      | 3                                    | 6      |
| Fifth Tennessee.....            |                                         |                                      | 10                                     | 2                                    | 53                                     | 13                                   | 78     |
| First Texas.....                |                                         |                                      |                                        |                                      | 6                                      |                                      | 6      |
| Third Texas.....                |                                         |                                      | 3                                      | 1                                    | 6                                      | 3                                    | 13     |
| Fourth Texas.....               |                                         |                                      | 6                                      | 2                                    | 20                                     | 3                                    | 31     |
| Second Virginia.....            |                                         |                                      | 1                                      |                                      | 18                                     | 2                                    | 21     |
| Sixth Virginia.....             |                                         |                                      |                                        |                                      | 1                                      |                                      | 1      |
| West Virginia.....              |                                         |                                      |                                        |                                      | 7                                      | 4                                    | 11     |
| First Wisconsin.....            |                                         |                                      | 3                                      |                                      | 22                                     | 9                                    | 34     |
| Second Wisconsin.....           |                                         |                                      |                                        |                                      | 1                                      |                                      | 1      |
| Third Wisconsin.....            |                                         |                                      | 1                                      | 1                                    | 7                                      | 2                                    | 11     |
| Sixth Wisconsin.....            |                                         |                                      | 7                                      | 2                                    | 30                                     | 15                                   | 54     |
| Total.....                      | 37                                      | 22                                   | 288                                    | 74                                   | 6,977                                  | 1,488                                | 8,886  |



The following table shows the quantity of oleomargarine, in pounds, at 2 cents tax, produced at manufactories from November 1, 1886, to June 30, 1887, the quantity withdrawn therefrom during that period, and the stock of oleomargarine remaining in factories June 30, 1887 :

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES FROM NOVEMBER 1, 1886, TO JUNE 30, 1887.

| Oleomargarine.                                                 | Pounds.      | Pounds.      |
|----------------------------------------------------------------|--------------|--------------|
| Stock on hand November 1, 1886.....                            |              | 181, 090     |
| Produced from November 1, 1886, to June 30, 1887 .....         |              | 21, 513, 537 |
| Total.....                                                     |              | 21, 694, 627 |
| Oleomargarine withdrawn from factories tax-paid.....           | 20, 743, 569 |              |
| Oleomargarine lost or destroyed in manufactories.....          | 51, 227      |              |
| Withdrawn from manufactories for export and accounted for..... | 667, 831     | 21, 462, 627 |
| Removed for export not accounted for June 30, 1887.....        | 56, 701      |              |
| *Remaining in manufactories June 30, 1887.....                 | 175, 299     | 232, 000     |
| Total.....                                                     |              | 21, 694, 627 |

\*There were also 8, 846 packages, 248, 556 pounds, of oleomargarine in the hands of wholesale dealers June 30, 1887.

It will be observed from the second of the foregoing tables that the number of persons and firms who did business under the oleomargarine law prior to May 1, 1887, was 7,302, and that the number of those who did such business during May and June, 1887, was only 1,584, or 5,718 less than the number previously engaged in the business.

The reduction in the volume of business in May and June, indicated by the above figures is due in part to the internal-revenue special taxes, which are heaviest in those months, and due in part to the low price of butter which prevailed in those months.

This view of the case appears to be sustained by the fact that since the close of the fiscal year and up to the present time, October 31, 1887, with the rates of special taxes decreasing and the price of butter rising, the receipts from oleomargarine have been increasing, as follows :

| Months.              | Dealers' special taxes. |         | Average price per pound of butter in New York. | Receipts from oleomargarine. |
|----------------------|-------------------------|---------|------------------------------------------------|------------------------------|
|                      | Wholesale.              | Retail. |                                                |                              |
|                      |                         |         | <i>Cents.</i>                                  |                              |
| July, 1887.....      | \$400                   | \$40    | 18. 08                                         | \$25, 818. 80                |
| August, 1887.....    | 360                     | 36      | 21. 09                                         | 58, 067. 52                  |
| September, 1887..... | 320                     | 32      | 21. 75                                         | 76, 792. 98                  |
| *October, 1887 ..... | 280                     | 28      | 21. 81                                         | 68, 421. 36                  |

\* Price October 10. Receipts not quite all reported.

|                                                      |                |
|------------------------------------------------------|----------------|
| Total receipts for four months .....                 | \$226, 100. 66 |
| Add total receipts for preceding eight months.....   | 723, 948. 04   |
| Total receipts under oleomargarine law to date ..... | 950, 048. 70   |

The addition of nearly a million dollars to the receipts of the United States through the operation of an internal-revenue law taxing an imitation is unprecedented. Heretofore manufacturers of the article taxed either quit business or managed to evade the law. The result was the same in either case. No revenue was derived. In this instance, although the results of the first year's work are encouraging they are not entirely



satisfactory. The experience of the year has shown that although the law was modeled upon existing internal-revenue laws in cases most nearly analogous, some changes in the law are needed in order to insure its complete success. It cannot, as an internal-revenue measure, be regarded as entirely successful until the tax is paid on all of the article consumed, and if the question were one of internal revenue simply, I would merely urge that Congress by a joint resolution construe the law as this office construed it in the regulations of August 25, 1886, to impose the tax of 2 cents per pound upon the manufactured substances such as oleomargarine oil which are intended as substitutes for butter fat; also upon the mixtures of such substances with butter and upon imitations made by mixing butter with beef fat, lard, etc.

As stated in my report for the year 1886, the advantage in securing the tax from the manufacturer who derives his material from the slaughtered animals cannot be overestimated. These manufacturers are comparatively few in number. By requiring them to stamp and brand all their products and to keep such books as will indicate the destination thereof such products can be followed to the dealers and through the dealers to the consumers.

At the same time, by the use of a system of exchanging stamps similar to that now in operation as to distilled spirits, the article may be readily identified by the consumers without necessitating the imposition of a second tax.

This law should, however, be

#### CONSIDERED OTHERWISE THAN AS AN INTERNAL-REVENUE MEASURE.

Internal-revenue laws are quite uniformly referred to and reported upon by the Ways and Means Committee of the House of Representatives and by the Finance Committee of the Senate. But this bill was reported for legislative action by the chairman of the House Committee on Agriculture and by the chairman of the Senate Committee on Agriculture and Forestry.

In the report of the Committee on Agriculture it was stated that the power to tax was not limited alone to the necessities of the Government for the amount of revenue derived, and that it had been invoked in more than one instance to provide for the general welfare. The report also says—

That there are from four to five millions American citizens engaged in the dairy business, and that they must all abandon it and be driven into some other already overworked branch of industry unless they can be relieved from the present ruinous competition with cheap imitations of butter and cheese.

In reporting the bill back to the Senate from the Committee on Agriculture and Forestry, Senator Miller stated that the purpose of the bill was not to raise revenue, but that it was necessary in order to protect the people from having a counterfeit article sold to them for the genuine, to protect the public health and to protect the dairy interests, the chief farming interest of the country. He also said:

This legislation is necessary because the States have not been able thus far to either suppress or properly control the great evil of which I have spoken, and as a sufficient remedy can be found nowhere, in my judgment, save under the Federal Government.

It appears from the second annual report of the New York State dairy commissioner (kindly furnished by that officer at my request) that before the above-quoted statement was made by Senator Miller twenty-four States and Territories had passed laws either regulating or prohibiting the manufacture and sale of oleomargarine. By far the larger



number of these laws are merely regulatory and seek to protect the consumer by imposing penalties on those who fraudulently deliver a portion of the carcass of a dead animal to the trusting customer who asks for and pays for the product of a living one.

I am of the opinion that the United States oleomargarine law when passed was intended to be regulatory rather than prohibitory. The bill when introduced was probably intended to be prohibitory, but the reduction of the tax to 2 cents per pound rendered it possible for manufacturers to continue the business except where, as in New York and Pennsylvania, the State law is prohibitory.

I have therefore deemed it proper to view

#### THE OLEOMARGARINE LAW AS A PROTECTIVE MEASURE,

and to suggest certain amendments thereto intended to improve the law, designed first, for the protection and benefit of consumers, and second, for the joint protection of consumers and butter makers.

Fortunately for the successful application of the internal-revenue system, oleomargarine is made so cheaply as to enable its manufacturers to pay taxes and still compete with butter makers. Of course these taxes must be paid by the consumers.

In considering the question entirely in the interest of the consumer it is needful to know how small a tax can be imposed and bring the manufacture and sale of the article entirely within the control of the internal-revenue system. So far as paying the expenses of the revenue is concerned the tax per pound might be reduced to 1 cent and the special taxes to those borne by manufacturers of and dealers in tobacco. But it is believed to be for the best interests of consumers to leave the tax on the article at 2 cents per pound; the tax on the manufacturer at \$600; to fix the tax on wholesale dealers at \$120 per annum, and on retail dealers at \$12 per annum.

The special taxes now imposed on dealers are so large as to tend greatly to encourage the fraudulent sale of the article. They would have done very well under the prohibitory measure first introduced into Congress. With the tax on the article at 10 cents per pound, a wholesaler's tax nearly five times as large as the wholesale liquor dealer's tax and a retailer's tax nearly twice as large as that of the retailer of spirits were quite appropriate.

But when the stamp tax was divided by five, it would have been consistent to reduce the dealers' taxes. My suggestion is that, in the aspect of the case under consideration, they be divided by four.

I would not now suggest further reduction, as such a step would materially increase the number of irresponsible persons who would enter into the business.

In order to more fully protect consumers, it is recommended that the law be so amended as to require, under a pecuniary penalty, manufacturers and retail dealers to use only packages of a permanent bright red color for packing oleomargarine, and to provide for the seizure of all red packages containing butter or any substance resembling butter not marked, branded, and stamped as oleomargarine, the burden of proof that the article is not oleomargarine to be upon the claimant.

In order the more readily to trace the article, it is recommended that the law be so amended as to require manufacturers and dealers, under pecuniary penalties, to call it "oleomargarine" in all books of account, bills of sale, and other bills and invoices, and to require railroad freight agents and the officers and agents of all common carriers, under pecu-



niary penalty, to so designate it in books of account, bills, manifests, way-bills, and bills of lading.

The experience of this office shows that evasions of the regulation requirements as to marking packages are committed much more frequently by retail dealers than by manufacturers. It is therefore deemed advisable to encourage the sale by retail dealers of manufacturers' packages. On the other hand it is desirable to avoid discriminating against wholesale dealers who are required to keep books and make returns of sales. In order to encourage the sale of manufacturers' packages by retailers without detriment to wholesale dealers it is recommended that the law be amended so as to authorize manufacturers to pack oleomargarine in packages each containing not less than 5 pounds, and to authorize retail dealers to sell original manufacturers' packages each containing less than 10 pounds, and to sell from original stamped packages in quantities less than 10 pounds; also to prohibit retail dealers, under pecuniary penalties, from selling any quantity equal to or exceeding 10 pounds at one time to any one purchaser; also to require retail dealers, under penalty, in selling from a manufacturer's package, to sell in plain view of the purchaser, directly out of the package, providing, however, that, in case it is necessary to preserve the article, the same may be sold out of the original stamped package, kept in a refrigerator painted bright red, and containing nothing but the oleomargarine and ice; or, if it is necessary, in order to properly exhibit the article, the same may be cut out of the package and placed alongside of it on the counter, either on the red lid of the package or on a wooden, marble, or earthenware slab the edges of which shall not be less than 2 inches wide and 18 inches long, and shall be painted of a bright red color with the word "oleomargarine" in black or gilt letters, each not less than 1 inch square painted thereon so as to be distinctly seen by any one who sees the oleomargarine.

In order also to trace the materials from which oleomargarine is most largely manufactured, and thus provide another safeguard against fraud, I would recommend that each manufacturer of oleo, oleomargarine oil, suine, and neutral be required to pay a small special tax, and in case they sell their products to persons in the United States other than manufacturers of oleomargarine who have paid the special tax, to pay a heavy special tax such as retail dealers in leaf tobacco are required to pay; all dealers in oleo oil, suine, and neutral to keep books, make returns, and be subject to the regulations of this office.

The foregoing recommendations as to bills, bills of lading, and as to painting packages were suggested by provisions found in recent French and Danish bills, and as to consignments, by a provision in the eighth section of the "margarine act, 1887," of Great Britain, the same being an act passed August 23, 1887, to take effect on the 1st day of January, 1888.

The French bill (which became a law March 14, 1887), the Danish bill, and certain proposed Russian regulations, also the Norwegian decree, which took effect January 1, 1887, will receive notice in considering

#### THE OLEOMARGARINE LAW AS A PROHIBITORY MEASURE.

Although, as has been stated, this law is believed to be intended to protect consumers and dairy interests by regulating the manufacture and sale of oleomargarine, it is found to operate as a prohibitory measure in certain States where prohibitory laws had been enacted prior to its passage, but which had not been operative until after this law took effect.



Section 8 of a New York State law "to prevent deception in the sale of dairy products and to preserve the public health," passed April 30, 1885, forbids the manufacture of any oleaginous substance not produced from milk or cream with intent to sell the same for butter. It also forbids the sale of such substance, and contains a provision to the effect that the coloring of such substance to resemble butter, or the having in possession of such colored substance, shall be conclusive evidence of an intent to sell the same for butter. The prohibition and the statutory evidence of intent to sell extend also to mixtures of such oleaginous substances with natural milk, cream, or butter. Notwithstanding this law oleomargarine appears to have been openly and extensively manufactured and sold in New York before and for some time after the act of August 2, 1886, took effect. The Federal law having, however, provided a ready means of identifying the manufacturer, the dealer, and the article itself, the New York State officers were materially assisted in proving cases before the courts and in finally getting such judicial decisions as have driven out of the State all the prominent manufacturers and nearly all dealers who sold oleomargarine as such. These manufacturers have, however, located in the States immediately adjoining, and it may not be unreasonable to suspect that they continue to supply many of their old customers. Great care has been taken to see that the proper marks, brands, and stamps are found on all oleomargarine placed upon the market. Although oleomargarine has been received by consumers, consigned under bills of lading describing it as some article other than oleomargarine or butter, and inclosed in bags calculated to conceal its identity, it has been found upon removal of the outer covering to have been packed in the proper legal packages, having the proper internal-revenue stamps and brands affixed. The concealment of the marks, stamps, and brands was evidently for the purpose of preventing these *indicia* from assisting the State officers in identifying the article contraband under the State law. Articles which under internal-revenue laws, are required to be marked, stamped, and branded, are liable to seizure and detention until those marks, stamps, and brands are discovered. They must then be released. The concealment of these marks, stamps, and brands for the purpose of evading a State law will certainly prove detrimental in the end to the efficiency of the internal-revenue laws. The offender against the State law who succeeds in concealing the internal-revenue stamps from the public view will naturally, eventually, omit those stamps, especially when the absence of such stamps might save the packages from seizure by the State officer. It appears from the second annual report of the "New York State Dairy Commissioner," that there are prohibitory (State) laws in the States of Delaware, Maine, Michigan, Minnesota, Missouri, New Hampshire, New York, Ohio, Pennsylvania, and Wisconsin. In view of the tendency of these severe laws to encourage the concealment of internal-revenue stamps, I would suggest the following amendment to the internal-revenue law, intended to prevent such concealment:

Whenever any person ships, transports, or removes, or causes to be shipped, transported, or removed, any oleomargarine in any package on which all the marks, brands, and stamps required by the regulations of the Commissioner of Internal Revenue are not affixed, or on which any of such marks, brands, or stamps are illegible or defaced, or are wholly or partially concealed from view, or ships, transports, or removes any oleomargarine in any package encased in any cask, package, bale, bag, or any inclosure whatever, he shall forfeit the oleomargarine and the package or packages so shipped, transported, or removed, and be subject to pay a fine of \$500.

*Provided*, That this section shall not be construed to prohibit the transportation of oleomargarine on any vessel as defined by section 3 of the Revised Statutes of the United States, or in any closed car or other vehicle as defined by section 4 of said statutes.



It appears that recently bills of a prohibitory nature have been reported by committees in the legislative assemblies of France and Denmark. These bills contain several provisions proper for the consideration of Congress, in case it should be desirable to make the oleomargarine law a strictly prohibitory measure.

The French bill (or rather law, as it was passed by the French Chamber of Deputies and received the President's assent March 14, 1887) interdicts the selling or exposure or offering for sale the importation or exportation of oleomargarine under the name of butter, and punishes offenders by fine and imprisonment, and confiscates the article so sold or offered for sale, imported or exported; all offenders being presumed to have known the falsification, who cannot give the name of the person who sold or shipped the goods to them. The bill also provides for the publication in newspapers, and for posting on the doors of the residence and place of business of the delinquent and of the court-house at his expense, the judgment and condemnation in each case.

Provision is made for marking by manufacturers, wholesale and retail dealers, as in the United States law, and manufacturers, merchants, shippers, and consignors are required to indicate in their books, bills of lading, etc., the character of the article shipped and sold, and the common carriers are required also to so indicate the article in their books, bills of lading, declarations, and manifests, and penalties are provided for offenses against these requirements.

Under the Danish bill, manufacturers', dealers', shippers', exporters', and importers' packages must be essentially different in form from those in which butter is usually packed, and have the word "margarine" impressed thereon.

Sales of "margarine" are allowed only in places and modes to be prescribed by the secretary of the interior, the delivery to be made only in such packages as he shall prescribe. Dealing in the article is prohibited in market places or on shipboard.

The sale of butter in places where margarine is sold is prohibited.

In bills of sale, consignments, bills of lading, and similar papers, the article must be described as "margarine."

Every one who manufactures, sells, exports, or imports mixtures of butter and artificial butter, oleomargarine, or lard, and all who manufacture, sell, export, or import artificial butter, in the manufacture of which butter or cream is used, are liable to imprisonment. (Section 25, Common Civil Code.)

The manufacture, sale, exportation and importation of artificial butter of the same color as dairy butter is prohibited.

Judgments, under certain provisions, are to be published by the police, the cost of publication to be made part of the costs of the trial.

Offenders are usually punished by imprisonment. In certain extremely mild cases they may be punished by a fine of from 200 to 2,000 Danish crowns.

The following regulation affecting the sale and exportation of oleomargarine in Norway appeared in the Board of Trade Journal in February, 1887:

It is announced in "Post och Inrikes Tidningar" for 30th December last, that, on and after 1st January, 1887, the following decree shall be binding with regard to all vessels used for containing artificial butter for sale in Norway or for exportation to other countries.

Each vessel must be marked on its sides with two stamps of the form and size given in a drawing appended to the decree. This drawing consists of the word "margarin" in large letters contained within an oval ring. The stamps, which are placed opposite each other close to the top of the vessel, are to be branded into wooden ves-



sels, and on vessels of other material, painted plainly in permanent black color. This decree takes the place of that published on the 20th of November, 1886.

The following is copied from the report, ordered by the English House of Commons to be printed, 4th July, 1887, from the select committee on the butter substitutes bills :

The attention of the Russian Government having at last been directed to the increasing production in the Empire of oleomargarine, and the sale of that spurious product as genuine butter, the minister of imperial domains, with a view of protecting the legitimate interests of the Russian dairy farmer and agriculturalist, drew up in the early part of the present year the following rules, which, in his excellency's opinion, it is desirable to enforce legislatively for the control and regulation of the manufacture and sale of artificial butter in Russia, the rules elaborated being based on a study of the measures adopted in the west of Europe and in the United States for that purpose.

(1) The product obtained from a mixture of fat with butter shall be called margarine fat.

(2) Its manufacture shall be liable to an excise duty, or to supplementary patent dues.

(3) The extent of the impost shall be determined in concert by the ministers of finances and imperial domains.

(4) Margarine fat shall be dyed some bright color, but in no case shall such color be yellow.

(5) The vessels (cases, firkins) in which margarine is packed at the manufactory shall be dyed the same color as the margarine.

(6) These vessels shall have clearly marked on them the name of the manufactory, and they shall also bear the inscription, "margarine fat."

(7) The sale of margarine fat shall not be carried on in the shops where dairy butter is on sale.

(8) Shops dealing in margarine fat shall exhibit a sign-board bearing an inscription that margarine fat is sold within.

(9) Hotels, cook-shops, restaurants, bars, and generally all public establishments, in which food is prepared, shall exhibit in a conspicuous place a notice, and also state on their bills of fare that the dishes prepared on the premises are cooked with margarine, if such be used by them in their kitchens.

(10) The importation of margarine fat from foreign countries shall be prohibited.

The proposed regulations were generally approved by the medical council of the ministry of the interior. The council, however, suggested modifications of points 1, 4, 5, and 6 in the following manner :

(1) All artificial butter prepared from grease or tallow, even though it be improved by being washed with milk or cream, or mixed with real butter, shall be called margarine fat.

(4) Margarine fat shall be dyed red by means of the rind of the alkanet root or with alkanine. If this margarine fat be sold in separate pieces, all those, both great and small, sold in retail shall be of uniform shape (for instance, brick-shape).

(5) Each piece shall bear on it in deeply indented characters the words "margarine fat," and the brand of the producing firm.

(6) The cases or firkins in which the oleomargarine is contained and dispatched shall be colored red, and they shall bear in distinct letters the designation of the producing firm and of the contents, *i. e.*, margarine. If the cases or firkins have an outside packing, this shall also be dyed red and bear on it the same inscription.

#### THE OLEOMARGARINE LAW AS A SANITARY MEASURE.

Section 14 of the oleomargarine law authorizes this office to decide, subject to appeal to a board constituted for the purpose, whether any substance made in imitation or semblance of butter and intended for human consumption contains ingredients deleterious to the public health, and provides for the forfeiture of such deleterious oleomargarine.

Up to the present time this office has not been called upon to make any decision relative to the healthfulness of any sample of this article. This office has information, however, as to the kind and character of the ingredients used in the manufacture of oleomargarine, having exacted monthly reports as to the materials used in each factory, and re-



quired special reports as to these materials from each of the collectors in whose districts oleomargarine factories are located. The following table shows all the materials reported used and the number of factories in which each kind of material is used:

| Kind of material.                                          | Number of factories in which used. | Kind of material.       | Number of factories in which used. |
|------------------------------------------------------------|------------------------------------|-------------------------|------------------------------------|
| Oleo, oleo oil.....                                        | 31                                 | Beef fat, beef oil..... | 6                                  |
| Lard, leaf lard.....                                       | 14                                 | Cream.....              | 14                                 |
| Cotton-seed oil.....                                       | 10                                 | Glycerine.....          | 2                                  |
| Milk.....                                                  | 34                                 | Sugar.....              | 3                                  |
| Salt.....                                                  | 37                                 | Sesame oil.....         | 5                                  |
| Color, annatto, butter color.....                          | 37                                 | Vegetable oil.....      | 2                                  |
| Butter, dairy butter, creamery butter, natural butter..... | 31                                 | Old butter.....         | 1                                  |
| Returned oleomargarine.....                                | 2                                  | Butterine.....          | 2                                  |
| Neutral, neutral lard.....                                 | 22                                 | Buttermilk.....         | 1                                  |
| Salad oil.....                                             | 10                                 | Nut oil.....            | 1                                  |

The opinions of collectors as to the quality of the materials and methods of manufacture as stated in their latest reports are subjoined.

UNITED STATES INTERNAL REVENUE,  
COLLECTOR'S OFFICE, TWENTY-THIRD DISTRICT PENNSYLVANIA,  
*Pittsburgh, September 24, 1887.*

SIR: Mr. Dowlin is absent in the West and I deem it proper that I should reply to your letter, directed to him, of Sept. 24th (C. A. B., J. T. B., and G. M. H.).

There was but one oleomargarine factory in the old twenty-second district, C. H. Robinson & Co., limited, and they quit business on March 1st.

I have carefully examined the official reports of this company, and consulted the deputy in charge of this factory, and I cannot learn that any substance deleterious to the public health was used by this company in making their product.

Very respectfully,

Hon. J. S. MILLER,  
*Commissioner.*

E. A. BIGLER,  
*Collector.*

UNITED STATES INTERNAL REVENUE,  
COLLECTOR'S OFFICE, FIRST DISTRICT NEW YORK,  
*Brooklyn, September 27, 1887.*

SIR: In reply to your letter (J. T. B., and C. A. B.) of the 24th instant, I have the honor to state that I have carefully scrutinized all reports of an official character made by the oleomargarine manufacturers of this district, when in operation, and find no ingredient used by them to be at all deleterious to the public health.

I am satisfied, beyond any question of doubt, of the truthfulness of such reports, the cleanliness of the premises, and the purity of the ingredients used, from examinations made by my chief deputy and the deputy in charge of the oleomargarine.

Great care is exercised by these parties not to allow any unfit article to be put on the market, and I am, therefore, safe in saying that oleomargarine as made in this district is a perfectly healthful article of food, and much purer than many other things now in our markets.

Very respectfully, your obedient servant,

ROBT. BLACK,  
*Collector.*

Hon. JOS. S. MILLER,  
*Commissioner of Internal Revenue, Washington, D. C.*

UNITED STATES INTERNAL REVENUE,  
COLLECTOR'S OFFICE, FIRST DISTRICT PENNSYLVANIA,  
*Philadelphia, September 27, 1887.*

SIR: In reply to yours of the 24th instant, relative to ingredients used in the manufacture of oleomargarine in this district, I have the honor to say that from the reports of the manufacturers and the personal observation of my deputies, I am of the opinion that none of the ingredients used are deleterious to the public health.



I find on the reports of the manufacturers that the following-named articles are used, viz, oleo oil, salad oil, neutral lard, beef fat, milk, sugar, salt, and coloring.

Very respectfully,

Hon. JOSEPH S. MILLER,  
*Commissioner of Internal Revenue.*

FREDERICK GERKER,  
*Collector.*

UNITED STATES INTERNAL REVENUE,  
COLLECTOR'S OFFICE, TWENTY-THIRD DISTRICT PENNSYLVANIA.  
*Pittsburgh, September 28, 1887.*

SIR: Replying to your letter of September 24 (C. A. B., J. T. B., and G. M. H.).

The Pittsburgh Melting Company was the only oleomargine manufactory in the old twenty-third district, and they have not made any oleomargarine since March last.

I have carefully examined the official reports of this company, and consulted my deputy, who had charge of this factory and visited it regularly, and find that the following substances were used in making their product; Oleo oil, lard, milk, butter, salad oil, sugar, salt, and coloring matter. Of these, the only substance that could be deleterious is the coloring matter. I know nothing of its composition, but the amount used was only one-tenth of one per cent. of the total product.

I visited the factory several times and always found their materials apparently in good condition. I saw nothing in their methods of manipulation that would be liable to produce a substance deleterious to the public health.

Very respectfully,

Hon. J. S. MILLER,  
*Commissioner.*

E. A. BIGLER,  
*Collector.*

UNITED STATES INTERNAL REVENUE,  
COLLECTOR'S OFFICE, ELEVENTH DISTRICT OHIO,  
*Portsmouth, September 29, 1887.*

SIR: Replying to yours of the 24th instant (J. T. B., C. A. B., G. M. H.), I have the honor to inform you that the ingredients used by the "Capital City Co." (the only manufactory in this district) are oleo, neutral, cream, milk, butter, suet, and coloring matter.

As a sample of the proportions used, I quote from their monthly report for March, 1887 (a fair sample of all), as follows:

"Materials used in producing oleomargarine:" Oleo, 10,980 pounds; neutral, 13,940 pounds; cream, 2,240 pounds; milk, 4,480 pounds; butter, 1,430 pounds; suet, 1,815 pounds; coloring matter, 46 pounds; in all, 34,931 pounds, from which was produced 32,000 pounds oleomargarine.

The manufacturers claim that these ingredients are pure and harmless, and are in no way deleterious to the public health.

From an inspection of the material used I am inclined to this opinion, unless raw or uncooked animal fat, such as suet, &c., should be unwholesome and deleterious to the human system when consumed in that state, on which I am not prepared to express an opinion.

I have inspected the factory of the above company, and found it cleanly and free from unpleasant or noxious odors.

I am, very respectfully,

Hon. JOS. S. MILLER,  
*Commissioner Internal Revenue, Washington, D. C.*

JAS. W. NEWMAN,  
*Collector.*

UNITED STATES INTERNAL REVENUE,  
COLLECTOR'S OFFICE, TWENTY-EIGHTH DISTRICT, NEW YORK,  
*Buffalo, September 29, 1887.*

SIR: In reply to your letter of the 24th instant (J. T. B., C. A. B.), relative to the intention of Congress to exclude from consumption all oleomargarine made from ingredients deleterious to the public health, I beg leave to report that I have made examination of all official returns made to this office by Jacob Dold, the only manufacturer of oleo in the district, and find that the only substances used in the production of oleomargarine consist of the following ingredients, viz: Neutral and oleo oils, creamery butter, fresh milk, buttermilk, and salt. Cotton-seed oil was used for a month or two in small proportions, but the use of this article has been discontinued, and the only substances now used are the above named.

From personal observations from time to time made by this office, all the product of this factory was made from the sweetest of leaf lard and the best caul fat, which,



after being made into the oils, after double refining and straining processes, were taken and churned with the above-named substances, the finished article is produced.

The factory and all things appertaining thereto are as cleanly and sweet as any dairy in the coun<sup>y</sup>, and as far as this office has any experience we do not hesitate to pronounce the oleomargarine produced at this establishment a good, pure, and wholesome article, fit to be consumed by any person without the least injurious effect.

Very respectfully,

Hon. JOS. S. MILLER,  
*Commissioner Internal Revenue.*

JAS. A. HANLON,  
*Collector.*

UNITED STATES INTERNAL REVENUE,  
COLLECTOR'S OFFICE, SECOND DISTRICT, NEW YORK,  
*September 29, 1887.*

SIR: I am in receipt of your letter (J. T. B., C. A. B.), of the 24th instant, in which I am requested to carefully examine all official reports received by me relative to ingredients used in the manufacture of oleomargarine in my district, and to report fully to your office as to whether any of the materials used are, from their nature or from the methods used in their manipulation, unfit for human consumption or deleterious to the public health.

I beg to answer that at present, nor at any time during the current special-tax year, have I had in my district any manufacturers of oleomargarine. There were three duly qualified manufacturers here in 1886, but under the operations of our State law they were obliged to discontinue business. While in operation these manufacturers used the following ingredients, as appears from their returns and the official examinations made by deputy collectors: Oleo, cotton-seed oil, neutral lard, milk, salt, coloring matter (annotto).

The above ingredients separately or in combination are not unwholesome or deleterious to the public health.

As to their manipulations, these factories conducted their business in a cleanly manner, being fully as thorough in this respect as the average butter dairy or creamery, and as the end sought was the production of an article having a high commercial value and the building up of a reputation for excellency in manufacture, they naturally only used pure, fresh, and wholesome materials.

Very respectfully,

Hon. JOS. S. MILLER,  
*Commissioner Internal Revenue, Washington, D. C.*

JNO. A. SULLIVAN,  
*Collector.*

UNITED STATES INTERNAL REVENUE,  
COLLECTOR'S OFFICE, EIGHTEENTH DISTRICT OHIO,  
*Cleveland, October 4, 1887.*

SIR: Referring to yours of 24th ultimo (J. D. B., C. A. B., G. M. H.), relative to ingredients used in manufacture of oleomargarine that are unfit for human consumption or deleterious to the public health—

I have examined the returns of manufacturers and factory premises in this district. In my judgment there is no unhealthful combination of ingredients used in this district.

I find the factories conducted with due care as to cleanliness and quality of material used, and in so far as I have knowledge I believe the oleomargarine thus far manufactured here to be as healthful, nourishing, and clean as other oleaginous substances, whether naturally or mechanically combined.

Very respectfully,

Hon. JOSEPH S. MILLER,  
*Commissioner Internal Revenue, Washington, D. C.*

J. H. FARLEY,  
*Collector.*

UNITED STATES INTERNAL REVENUE,  
COLLECTOR'S OFFICE, FIRST DISTRICT ILLINOIS,  
*Chicago, October 6, 1887.*

SIR: Referring to your Department letter of September 4 (G. M. H., J. T. B., C. A. B.) relative to ingredients used in the manufacture of oleomargarine in this district, that are deleterious to the public health, I have the honor to report as follows:

I find upon careful investigation that the materials used in this district in the manufacture of oleomargarine consist of the very best selected fats fresh from the slaughtered animal, and, as a rule, not to exceed a day old, and that the methods employed in the manipulation of these fats are cleanly in the highest degree.



The factories themselves are as clean and sweet as the abundant use of hot and cold water, soap, and scrubbing brushes can possibly keep them.

I can not ascertain that there is anything used in this district in the manufacture of oleomargarine that can possibly be construed as being deleterious to the public health, either in themselves or in the manipulation, and from the reports of deputies from time to time, I am satisfied that I am correct in saying that there are no articles used in the manufacture of oleomargarine in this district deleterious to the public health.

Very respectfully,

Hon. JOSEPH S. MILLER,  
*Commissioner of Internal Revenue, Washington, D. C.*

R. STONE,  
*Collector.*

UNITED STATES INTERNAL REVENUE,  
COLLECTOR'S OFFICE, SIXTH DISTRICT, INDIANA,  
*Lawrenceburgh, October 19, 1887.*

SIR: Your letter of September 24, 1887 (J. T. B., C. A. B., G. M. H.), in regard to your request for information as to whether oleomargarine manufactured in my district contains ingredients "deleterious to the public health" is before me.

I have, as you are aware, but one oleomargarine factory in my district, located at Hammond. The manufacturers in their monthly report state that they use in the manufacture of oleomargarine the following ingredients: Oleo oil, salad, lard, milk, salt, and coloring. I had my deputy, W. H. Verrill, in charge of the stamp department at Hammond, to make a quiet and thorough examination into this matter, and he reports to me that the manufacturers do not use any other ingredients in the manufacture of oleomargarine than what they report on their form No. 216; that the material used is clean and pure, and in his opinion the oleomargarine as manufactured is as healthful as butter of the best grades. The salad used by them is peanut oil, and the coloring is annatto, and all ingredients are said to be fresh and of good quality. From what I have been able to learn, from observation and otherwise, I am satisfied that there is nothing "deleterious to the public health" in the oleomargarine as manufactured at Hammond. The peanut oil and the annatto, as you are aware, are both vegetable, and are not injurious to health. The latter has been for many years used, and is now used extensively for coloring butter. It will be observed that the Hammond factory uses a comparatively small quantity of tallow, but this, I understand, is only occasionally.

Trusting I have answered your letter in accordance with your request, I am, yours, respectfully,

Hon. JOSEPH S. MILLER,  
*Commissioner of Internal Revenue, Washington, D. C.*

WM. D. H. HUNTER,  
*Collector.*

UNITED STATES INTERNAL REVENUE,  
COLLECTOR'S OFFICE, DISTRICT OF COLORADO,  
*Denver, October 20, 1887.*

SIR: In reply to your favor of September 24 (J. T. B., C. A. B., F. F. W.) referring to the manufacture of oleomargarine, I have to report that I have given the matter proper attention and fail to discover that any substance deleterious to the public health is used in the manufacture of oleomargarine in my collection district.

Respectfully,

J. F. BENEDICT,  
*Collector.*

Hon. JOSEPH S. MILLER,  
*Commissioner of Internal Revenue, Washington, D. C.*

The foregoing uniformly favorable testimony of sworn United States officers, whose positions guard them from bias towards either the manufacturing interest on the one hand or the dairy interest on the other hand, and the entire absence of complaint under section 14 of the law, leads this office to conclude that the manufacturers of oleomargarine, upon whose products the internal-revenue stamps and brands appear, are earnestly endeavoring to render their products not deleterious to the public health.

It would, from the scientific facts hereinafter presented by the microscopist of this Bureau, seem to be proper to allow manufacturers of



oleomargarine to mix butter and cream with the oleo oil, because by such mixing they prepare the way for a ready change to an emulsion, and thus render their product more easily digested.

And it would seem to be perfectly legitimate for them to please the sense of smell by the addition of sweet-scented creamery butter, and that of sight by mingling annatto or other harmless coloring matter with the oleomargarine until it presents an agreeable tint to the consumer.

All these additions (and perhaps the addition of vegetable oils) may be approved, provided the product is sold always and everywhere as oleomargarine.

But the case is very different when the oil is mixed with the butter to be sold as butter, when in short the consumer is to be deceived.

The public at large and the dairy interests have just cause to complain that oleomargarine, which is a really valuable product, has been so extensively used in this and other countries as a medium of fraud—the public in having been deceived in an important food product, and the dairy interest by reason of the unfair tactics used by its competitor.

Regarding the oleomargarine law as a sanitary measure, it is evident that it would be improved if the authority to supervise the manufactories were extended so as to include the supervision of all factories in which such materials as oleo oil and neutral are produced. I therefore recommend that the law be so amended as to secure this supervision for this purpose, as well as for internal-revenue purposes simply.

Oleomargarine being a butter substitute, the law regulating its manufacture is

#### A SUBJECT CONNECTED WITH AGRICULTURE.

This fact was recognized by Congress in discussion and in referring the bill to committees on agriculture. The Commissioner of Agriculture has also treated oleomargarine as a subject to be considered within his Department, and has published much valuable information relative thereto, which has been of great use to this office. The recent reports of the chemist and microscopist of the Department of Agriculture have proved especially serviceable. This office is also greatly indebted to the Commissioner of Agriculture for valuable aid through his scientific assistants, who kindly made examinations of samples of suspected butter at a time when such assistance was greatly needed; also, for the privilege of consulting such of the latest scientific works, published in this and other countries, on the subject of oleomargarine, as are found in his library.

#### THE EXPORTATION OF OLEOMARGARINE.

The quantity of oleomargarine exported free of tax during the eight months ended June 30, 1887, was, as shown by table on page CXXIX of this report, 667,831 pounds.

The quantity here stated includes, of course, only the oleomargarine which would be taxable if put upon the domestic market, and does not include the oleo oil, which is also very extensively exported, in fact very much more extensively than the taxable article. It appears from the statements of exporters that the limitations in the law as to the size of packages and materials of which they are composed are injurious to the export trade.

As these limitations are fixed for convenience in collecting the revenue, there seems to be no necessity for insisting upon them in the case



of exporters' packages. I therefore recommend that section 6 of the act of August 2, 1886, be amended so as to contain, after the description of packages and before the penal clause therein, a proviso as follows:

*Provided*, That this limitation and description of packages shall not apply to oleomargarine transported in bond for exportation and actually exported.

In the following table of exportations for 1884, 1885, and 1886, mostly copied from the special report on the "butter substitutes bill" (ordered by the British House of Commons to be printed July 4, 1887), the heading "imitation butter" is understood to refer to the article which is taxable as "oleomargarine" under internal-revenue laws.

STATEMENT OF THE QUANTITY OF OLEOMARGARINE EXPORTED FROM THE UNITED STATES IN EACH OF THE YEARS ENDED JUNE 30, 1884, 1885, and 1886.

[In pounds.]

| Countries to which exported.                                                                                                                                            | Imitation butter. | The oil.     | Total.       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------|--------------|
| <b>1884.</b>                                                                                                                                                            |                   |              |              |
| Denmark .....                                                                                                                                                           |                   | 32, 644      | 32, 644      |
| Germany .....                                                                                                                                                           | 30, 790           | 96, 551      | 127, 341     |
| Holland .....                                                                                                                                                           |                   | 33, 173, 819 | 33, 173, 819 |
| Belgium .....                                                                                                                                                           | 1, 520            | 2, 864, 263  | 2, 865, 783  |
| England .....                                                                                                                                                           | 96, 898           | 1, 545, 947  | 1, 642, 845  |
| Scotland .....                                                                                                                                                          | 324, 418          |              | 324, 418     |
| Total .....                                                                                                                                                             | 1, 537, 682       | 37, 785, 159 | 39, 322, 841 |
| Of which exported from New York .....                                                                                                                                   | 1, 503, 453       | 36, 400, 767 | 37, 904, 220 |
| NOTE.—The above total includes exports to the West Indies, Mexico, South America, Central America, and the following exports to Canada and Newfoundland [and Labrador]: |                   |              |              |
| Canada .....                                                                                                                                                            | 91, 876           |              | 91, 876      |
| Newfoundland [and Labrador] .....                                                                                                                                       | 909, 927          | 60, 566      | 970, 493     |
| <b>1885.</b>                                                                                                                                                            |                   |              |              |
| Denmark .....                                                                                                                                                           |                   | 2, 211       | 2, 211       |
| Germany .....                                                                                                                                                           | 805               | 8, 506       | 9, 311       |
| Holland .....                                                                                                                                                           | 10, 342           | 34, 012, 807 | 34, 023, 149 |
| Belgium .....                                                                                                                                                           |                   | 2, 328, 777  | 2, 328, 777  |
| England .....                                                                                                                                                           | 1, 192            | 702, 628     | 703, 820     |
| Scotland .....                                                                                                                                                          | 103, 096          |              | 103, 096     |
| Ireland .....                                                                                                                                                           |                   | 12, 755      | 12, 755      |
| Other European countries .....                                                                                                                                          | 1, 450            |              | 1, 450       |
| Total .....                                                                                                                                                             | 761, 938          | 37, 120, 217 | 37, 882, 155 |
| Of which exported from New York .....                                                                                                                                   | 750, 765          | 36, 654, 356 | 37, 405, 121 |
| NOTE.—The above total includes exports to the West Indies, Mexico, South America, Central America, and the following exports to Canada and Newfoundland [and Labrador]: |                   |              |              |
| Canada .....                                                                                                                                                            | 4, 512            |              | 4, 512       |
| Newfoundland [and Labrador] .....                                                                                                                                       | 627, 053          | 39, 866      | 666, 919     |
| <b>1886.</b>                                                                                                                                                            |                   |              |              |
| Sweden and Norway .....                                                                                                                                                 |                   | 27, 131      | 27, 131      |
| Denmark .....                                                                                                                                                           |                   | 5, 854       | 5, 854       |
| Germany .....                                                                                                                                                           | 1, 692            | 976, 734     | 978, 426     |
| Holland .....                                                                                                                                                           | 171, 826          | 25, 562, 417 | 25, 734, 243 |
| Belgium .....                                                                                                                                                           |                   | 726, 690     | 726, 690     |
| England .....                                                                                                                                                           | 27, 565           | 140, 953     | 168, 518     |
| Scotland .....                                                                                                                                                          | 106, 711          | 231, 458     | 338, 169     |
| Other European countries .....                                                                                                                                          |                   | 3, 900       | 3, 900       |
| Total .....                                                                                                                                                             | 928, 053          | 27, 729, 885 | 28, 657, 938 |
| Of which exported from New York .....                                                                                                                                   | 864, 537          | 27, 686, 635 | 28, 551, 172 |
| NOTE.—The above total includes exports to the West Indies, Mexico, South America, Central America, and the following exports to Canada and Newfoundland [and Labrador]: |                   |              |              |
| Canada .....                                                                                                                                                            | 38, 564           |              | 38, 564      |
| Newfoundland [and Labrador] .....                                                                                                                                       | 554, 842          | 54, 045      | 608, 887     |

ANALYSES OF SUBSTANCES SUSPECTED OF BEING OLEOMARGARINE.

Of the one hundred and thirty-one samples of substances submitted to this office for examination, under the provisions of sections 14 and 15 of the oleomargarine act, all were analyzed by the chemist, many were examined by the microscopist of this office, and some by the chemist and microscopist of the Department of Agriculture. Great care was taken by all these officers in the performance of the duties assigned to them, and the decisions based upon conclusions arrived at by them have been



accepted in all cases so far as is known to this office as final. Of all the samples submitted twenty-one were found to be oleomargarine, and one hundred and ten were found to be butter, or, at least, not oleomargarine as defined by the law. It is true that many of these samples were found to be mixtures of butter fat with chemicals intended for the most part to destroy rancidity, and to make that which was old and stale appear new and fresh; but as the only fat employed was butter fat, this office was compelled to decide that the article was not oleomargarine.

In the following table the samples are numbered in the order in which they were received. The table also shows the locality from which each sample was received and the decision of this office in each case.

| No. | Place whence received.      | Found to be—   | No. | Place whence received.        | Found to be—   |
|-----|-----------------------------|----------------|-----|-------------------------------|----------------|
| 1   | Georgia                     | Butter.        | 65  | 6th district Missouri         | Butter.        |
| 2   | do                          | Do.            | 66  | do                            | Do.            |
| 3   | Little Rock, Ark.           | Do.            | 67  | do                            | Do.            |
| 4   | do                          | Do.            | 68  | do                            | Do.            |
| 5   | do                          | Do.            | 69  | do                            | Do.            |
| 6   | do                          | Do.            | 70  | Sample destroyed by accident. |                |
| 7   | Kansas City, Mo             | Do.            | 71  | 6th district Missouri         | Do.            |
| 8   | do                          | Oleomargarine. | 72  | do                            | Do.            |
| 9   | do                          | Do.            | 73  | do                            | Oleomargarine. |
| 10  | do                          | Butter.        | 74  | do                            | Butter.        |
| 11  | do                          | Do.            | 75  | do                            | Do.            |
| 11½ | Saint Louis, Mo.            | Oleomargarine. | 76  | do                            | Do.            |
| 12  | 3d district Iowa            | Butter.        | 77  | do                            | Oleomargarine. |
| 13  | do                          | Do.            | 78  | do                            | Do.            |
| 14  | do                          | Do.            | 79  | do                            | Do.            |
| 15  | 5th district Illinois       | Do.            | 80  | do                            | Butter.        |
| 16  | Atlanta, Ga                 | Do.            | 81  | do                            | Do.            |
| 17  | Milwaukee, Wis              | Do.            | 82  | do                            | Do.            |
| 17½ | do                          | Do.            | 83  | do                            | Do.            |
| 19  | do                          | Do.            | 84  | do                            | Oleomargarine. |
| 20  | do                          | Do.            | 85  | do                            | Butter.        |
| 21  | do                          | Oleomargarine. | 86  | do                            | Do.            |
| 22  | do                          | Butter.        | 87  | do                            | Do.            |
| 23  | do                          | Do.            | 88  | do                            | Do.            |
| 24  | do                          | Do.            | 89  | do                            | Do.            |
| 25  | do                          | Do.            | 90  | do                            | Oleomargarine. |
| 26  | Keokuk, Iowa                | Do.            | 91  | do                            | Butter.        |
| 27  | 2d district Iowa            | Do.            | 92  | do                            | Do.            |
| 28  | Cleveland, Ohio             | Do.            | 93  | do                            | Do.            |
| 29  | do                          | Do.            | 94  | do                            | Do.            |
| 30  | Kansas City, Mo             | Do.            | 95  | do                            | Do.            |
| 31  | New York, N. Y              | Do.            | 96  | do                            | Do.            |
| 32  | do                          | Do.            | 97  | do                            | Do.            |
| 33  | do                          | Do.            | 98  | do                            | Do.            |
| 34  | do                          | Do.            | 99  | do                            | Do.            |
| 35  | do                          | Do.            | 100 | do                            | Do.            |
| 36  | do                          | Oleomargarine. | 101 | do                            | Oleomargarine. |
| 37  | do                          | Butter.        | 102 | do                            | Butter.        |
| 38  | do                          | Do.            | 103 | do                            | Do.            |
| 39  | do                          | Do.            | 104 | do                            | Oleomargarine. |
| 40  | Macon, Ga                   | Do.            | 105 | do                            | Butter.        |
| 41  | Pittsburgh, Pa              | Do.            | 106 | do                            | Do.            |
| 42  | Saint Louis, Mo             | Do.            | 107 | do                            | Do.            |
| 43  | 12th district Pennsylvania. | Do.            | 108 | do                            | Do.            |
| 44  | do                          | Do.            | 109 | do                            | Do.            |
| 45  | do                          | Do.            | 110 | do                            | Do.            |
| 46  | do                          | Do.            | 111 | do                            | Do.            |
| 47  | Columbia, S. C              | Do.            | 112 | do                            | Do.            |
| 48  | do                          | Do.            | 113 | do                            | Do.            |
| 49  | do                          | Do.            | A   | Atlanta, Ga                   | Do.            |
| 49½ | 22d district Pennsylvania   | Do.            | B   | do                            | Do.            |
| 50  | 6th district Missouri       | Do.            | C   | Philadelphia, Pa              | Oleomargarine. |
| 51  | do                          | Do.            | D   | do                            | Do.            |
| 52  | do                          | Do.            | E   | do                            | Do.            |
| 53  | do                          | Do.            | F   | Saint Louis, Mo               | Butter.        |
| 54  | do                          | Do.            | G   | Columbia, S. C                | Do.            |
| 55  | do                          | Oleomargarine. | H   | Canajoharie, N. Y             | Do.            |
| 56  | do                          | Butter.        | I   | Baltimore, Md                 | Oleomargarine. |
| 57  | do                          | Do.            | J   | Pittsburgh Pa                 | Do.            |
| 58  | do                          | Do.            | K   | Vermont                       | Butter.        |
| 59  | do                          | Do.            | L   | do                            | Do.            |
| 60  | do                          | Do.            | M   | Galveston, Tex                | Do.            |
| 61  | do                          | Do.            | N   | Little Rock, Ark              | Oleomargarine. |
| 62  | do                          | Do.            | O   | Troy, N. Y                    | Butter.        |
| 63  | do                          | Do.            | A1  | Milwaukee, Wis                | Do.            |
| 64  | do                          | Oleomargarine. | A2  | do                            | Do.            |



Although the officers appointed under section 14 of the oleomargarine law have examined all the samples submitted during the year, they have not conducted their examinations with the rapidity desirable, where, as is usually the case, the article is under detention awaiting the decision of this office, much delay having been occasioned by inadequate accommodations.

The room in which the samples are analyzed is not quite 8 feet wide in any place, and in one place is only 6 feet wide, is very poorly lighted, and is otherwise objectionable. But this is the only room obtainable in the Treasury Building, and the accounting officers of this Department refuse, in the absence of further legislation, to approve bills for the rental of rooms outside of the Treasury Building.

In view of these facts I recommend that section 14 of the act of August 2, 1886, be amended to read as follows :

That there shall be in the office of the Commissioner of Internal Revenue an analytical chemist and a microscopist, who shall each be appointed by the Secretary of the Treasury, and shall each receive a salary of \$2,500 per annum ; and shall each be entitled to lease, at a rent not exceeding \$500 per annum, such room or rooms, subject to the approval of the Commissioner of Internal Revenue, as may be necessary to the proper and efficient discharge of their duties respectively, the rent of such rooms to be paid monthly by warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated ; and the Commissioner of Internal Revenue may, whenever in his judgment the necessities of the service so require, employ chemists and microscopists to be paid such compensation as he may deem proper, not exceeding in the aggregate any appropriation made for that purpose. And such Commissioner is authorized to decide what substances, extracts, mixtures, or compounds which may be submitted for his inspection in contested cases are to be taxed under this act ; and his decision in matters of taxation under this act shall be final. The Commissioner may also decide whether any substance made in imitation or semblance of butter, and intended for human consumption, contains ingredients deleterious to the public health ; but in case of doubt or contest his decisions in this class of cases may be appealed from to a board hereby constituted for the purpose, and composed of the Surgeon-General of the Army, the Surgeon-General of the Navy, and the Commissioner of Agriculture ; and the decisions of this board shall be final in the premises.

The reports of the analytical chemist and microscopist are subjoined. Their suggestions are submitted with the recommendation that they receive favorable consideration of the Appropriation Committees of Congress.

#### BUTTER AND OLEOMARGARINE FROM A SCIENTIFIC STANDPOINT.

##### *Chemist's Report.*

TREASURY DEPARTMENT,  
OFFICE OF INTERNAL REVENUE,  
Washington, October 10, 1887.

SIR : I have the honor to submit herewith my first report as analytical chemist of the Internal Revenue Bureau, under the oleomargarine act.

From the date of said act going into effect to the present there have been submitted to me for analysis one hundred and thirty-three samples of supposed adulterated butter from various States, viz :

|                   |    |                      |   |
|-------------------|----|----------------------|---|
| Missouri .....    | 75 | Georgia.....         | 5 |
| New York.....     | 12 | South Carolina ..... | 4 |
| Pennsylvania..... | 11 | Illinois .....       | 2 |
| Wisconsin.....    | 10 | Vermont.....         | 2 |
| Arkansas.....     | 5  | Ohio.....            | 1 |
| Iowa .....        | 5  | Texas.....           | 1 |

Twenty-two of which samples proved to be adulterations with foreign fats ranging from 15 to 88 per cent.

The analytical methods used for the detection of foreign fats are those of Hehner and Angel for the estimation of insoluble fatty acids, and the Reichert process for the estimation of the soluble and volatile acids. Both of these methods are recognized as most reliable, and are officially indorsed by chemists both in Europe and the United



States. It is unnecessary to give the details of the *modus operandi* of the different processes, as they are well known, and are of interest only to chemists.

As will be noticed, the largest proportion of the samples sent in prove to be pure butter, though in most cases in a very rancid condition, which was undoubtedly taken as an indication of adulteration, while the reverse is the case, as oleomargarine, butterine, and other artificial butters are less liable to rancidity, owing to the very small percentage of the soluble and volatile acids that are characteristic of butter, contained in them.

As the instruments now used by the agents of the Department for the preliminary tests have proved wholly unreliable, I would respectfully suggest the adoption of Dr. Koenig's specific-gravity test, a process which has been officially adopted by the board of health of Berlin, and used by them as a preliminary test for the past eight years, and indorsed by leading chemists of that country.

The manipulation is easily learned, and the results, though not to be depended upon solely, will give in most cases a valuable indication of the substance under examination.

The instrument consists of a tin or copper cylinder for water, with one opening for the reception of a test tube about 8 inches long by  $1\frac{1}{4}$  inch diameter, an alcohol lamp, thermometer, a small glass beaker for the melting of the fat, and Dr. Koenig's butter areometer, having a marked scale from .845 to .870. The fat having been heated on the cylinder until it has become clear, is carefully poured off from the precipitated caseine, salt and water, into a filter; after filtration put into the tube and heated in the cylinder to a temperature of  $100^{\circ}$  C.; the areometer is then introduced and the reading taken. Pure butter will show from .866 to .868, while the range of artificial butters and other animal fats will show from .859 to .864. While it is true that the density of cotton-seed oil, which is used to a limited extent by some manufacturers of oleomargarine, butterine, etc., is greater than that of butter, from experiments made with oleomargarine known to contain cotton-seed oil, in my opinion it is doubtful whether a sufficient quantity of the oil can be advantageously used to raise the specific gravity to that of butter.

Most respectfully,

Hon. JOSEPH S. MILLER,  
Commissioner Internal Revenue.

LOUIS C. STARKEL,  
Analytical Chemist, Revenue Bureau.

### *Microscopist's Report.*

TREASURY DEPARTMENT,  
OFFICE OF INTERNAL REVENUE,  
Washington, October 14, 1887.

Hon. JOSEPH S. MILLER,  
Commissioner Internal Revenue:

The form and character of the fats employed as articles of food vary from the raw and solid fats of the whale and seal, eaten by the inhabitants of exceedingly cold climates, to the raw and liquid fats, mostly of vegetable origin, consumed in tropical climates. In temperate climates the form, whether solid or liquid, of animal or vegetable origin, is a matter of education.

The fats present to the animal economy one of the most important functions of food, that of supplying heat and energy.

"Ten grains of butter, when burnt in the body, produce heat sufficient to raise 18.68 pounds of water  $1^{\circ}$  F., which is equal to raising 14,421 pounds 1 foot high."\*

The potential energy of fats is greater than that of nearly all other articles of food. According to Dr. Rubner, as quoted by Professor Atwater,† one gram of fat yields 9.3 calories or 14.2 foot-tons; that is to say, "when a gram (one twenty-eighth of an ounce) of fat, be it the fat of the food or body-fat, is consumed in the body, it will, if its potential energy be all transformed into heat, yield enough to warm a kilogram of water nine and three-tenth degrees of the centigrade thermometer, or, if it be transformed into mechanical energy such as the steam-engine or the muscles use to do their work, it will furnish as much as would raise one ton fourteen and two-tenths feet, or fourteen and two-tenths tons one foot."

A gram of protein, myosin (lean) of meat, white of egg, casein (curd) of milk, gluten of wheat, etc., or of carbohydrates, starch and sugar, yields 4.1 calories, or 6.3 foot-tons; less than half as much energy as an equal quantity of fat. Of course only a small portion of the whole energy is made available for external muscular work, the rest is transformed into heat. Professor von Gohren,‡ as the result of elaborate computation, reckons that a horse may transform 32 per cent.; an ox may transform 43 per cent.; a man may transform 53 per cent. of the whole potential energy of his food into energy for mechanical work.

\* Foods, E. Smith, N. Y., 1874, p. 136.    † Century, vol. 34, p. 401.    ‡ Loc. cit., p. 403.



The digestibility of the fats, as of other food materials, has been a subject of investigation, more especially within the last ten years, and though the number of reliable experiments is very small, about sixty altogether, the figures given in the following table show approximately the proportion of nutrients digested by healthy persons.\*

TABLE SHOWING THE PROPORTIONS OF NUTRIENTS DIGESTED AND NOT DIGESTED FROM FOOD-MATERIALS BY HEALTHY MEN. ATWATER.

|                            | Protein.         |                  | Fats.            |                  | Carbohydrates.   |                  | Mineral matters. | Water.           |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                            | Total.           | Undigestible.    | Total.           | Undigestible.    | Total.           | Undigestible.    |                  |                  |
|                            | <i>Per cent.</i> | <i>Per cent.</i> | <i>Per cent.</i> | <i>Per cent.</i> | <i>Per cent.</i> | <i>Per cent.</i> | <i>Per cent.</i> | <i>Per cent.</i> |
| Beef:                      |                  |                  |                  |                  |                  |                  |                  |                  |
| Round .....                | 23.0             | 0.0              | 9.0              | 0.9              | 0.0              | 0.0              | 1.3              | 66.7             |
| Sirloin .....              | 20.0             | 0.0              | 19.0             | 1.9              | 0.0              | 0.0              | 1.0              | 60.0             |
| Pork, very fat .....       | 3.0              | 0.0              | 80.5             | 6.0              | -----            | -----            | 6.5              | 10.0             |
| Haddock .....              | 17.1             | 0.0              | 0.3              | -----            | 0.0              | 0.0              | 1.2              | 81.4             |
| Mackerel .....             | 18.8             | 0.0              | 8.2              | 0.8              | 0.0              | 0.0              | 1.4              | 71.6             |
| Hen's eggs .....           | 13.4             | 0.0              | 11.8             | 2.4              | 0.7              | 0.0              | 1.0              | 73.1             |
| Cow's milk .....           | 3.4              | 0.0              | 3.7              | 0.1              | 4.8              | 0.0              | 0.7              | 87.4             |
| Cheese, whole milk .....   | 27.1             | 0.0              | 35.5             | 0.9              | 2.3              | 0.0              | 3.9              | 31.2             |
| Butter .....               | 1.0              | -----            | 87.5             | 1.7              | 0.5              | -----            | 2.0              | 9.0              |
| Oleomargarine .....        | 0.4              | -----            | 87.2             | 3.3              | 0.0              | -----            | 2.1              | 10.3             |
| Sugar .....                | 0.3              | -----            | -----            | -----            | 96.7             | 0.0              | 0.8              | 2.2              |
| Wheat flour:               |                  |                  |                  |                  |                  |                  |                  |                  |
| Very fine .....            | 8.9              | 1.3              | 1.0              | -----            | 75.2             | 0.8              | 0.3              | 14.6             |
| Medium .....               | 11.6             | 2.1              | 0.8              | -----            | 72.2             | 1.8              | 0.4              | 15.0             |
| Coarse, whole wheat .....  | 10.9             | 2.7              | 1.8              | -----            | 71.7             | 5.3              | 1.2              | 14.4             |
| Wheat bread, average ..... | 8.9              | 1.2              | 1.9              | -----            | 55.5             | 0.6              | 1.0              | 32.7             |
| Black bread .....          | 6.1              | 1.6              | -----            | -----            | 48.6             | 5.3              | 1.5              | 43.8             |
| Pease .....                | 22.9             | 3.2              | 1.8              | -----            | 57.8             | 2.1              | 2.5              | 15.0             |
| Corn-meal .....            | 9.1              | 1.2              | 3.8              | -----            | 71.0             | 2.3              | 1.6              | 14.5             |
| Rice .....                 | 7.4              | 1.2              | 0.4              | -----            | 79.4             | 0.7              | 0.4              | 12.4             |
| Potatoes .....             | 2.0              | 0.5              | 0.2              | -----            | 21.3             | 1.6              | 1.0              | 75.5             |
| Turnips .....              | 1.0              | 0.3              | 0.2              | -----            | 6.9              | 1.3              | 0.7              | 91.2             |

Experiments in the digestibility of different cattle-foods have long been a subject of investigation by the different agricultural experiment stations in Europe, and the data obtained have been made use of in various ways, *e. g.*, in quickly fattening cattle for the market.

The general method pursued consists in analyzing and weighing both the food consumed and the excreta, the latter representing the undigested materials and the difference the amount digested. No trouble is found in feeding an ox or a horse on a diet of hay and water for a long period. But when a human being is taken for experiment, no matter how simple or palatable the food material may be, it very soon becomes repugnant to him, the digestive functions are disturbed, and the accuracy of the experiment impaired. This is especially true where a diet of fat is tried.

Instead of the living subject, resort has been made to artificial digestion, when the food material has been placed in a suitable vessel with a solution containing pepsin, and subjected, with occasional agitation, to the action of heat, at body-temperature, for twenty-four hours, portions being taken out at different intervals and subjected to microscopical and chemical examination.

From experiments made by Herr Jensent in the laboratory of the University of Tübingen, it appears that raw meat is much sooner digested than cooked meat. The raw beef was digested in two hours; the boiled, "half done," was digested in two and a half hours; the boiled, "well done," was digested in three hours; the roasted, "half done," was digested in three hours; the roasted, "well done," was digested in, four hours.

Cooking, so far as animal food is concerned, has the effect of making it more "tasty," and with certain vegetables, especially those composed principally of starch, as grain and potatoes, it is required to fit them for use.

In regard to the relative digestibility of butter and oleomargarine, the only actual comparative tests on record are a series made for three days on a man and a boy, by Prof. A. Mayer, in Holland.† In these from 97.7 to 98.4 per cent. of the fat of the butter and from 96.1 to 96.3 per cent. of the fat of the oleomargarine were digested. The average difference was 1.6 per cent. in favor of the butter. This proportion is so inconsiderable that in healthy persons it is of little or no importance. The slight

\* *Loc. cit.*, p. 736.    † *Loc. cit.*, p. 739.    ‡ Landwirthsch. Versuchsstationen, 29, p. 215.



difference in the chemical nature of the two fats would naturally lead to the same conclusion, as there is always a larger proportion of soluble glycerides in butter than in oleomargarine.

Dr. R. D. Clark made a series of artificial digestion experiments for the New York State Dairy Commission,\* comparing oleomargarine with butter and other fats, including beef and mutton suet, and lard, cotton-seed, sesamé, and cod-liver oils. It was found from these tests that cod-liver oil exhibited the most perfect state of emulsion, after which came genuine butter, then "oleo" and lard oil, there being frequently no appreciative difference between them; the other animal fats and vegetable oils followed.

For healthy persons the difference between the genuine and artificial butter in digestibility was found to be nearly inappreciable. Cod-liver oil, which is the most readily digested of all the fats, can not always be tolerated by invalids.

The difference between the digestibility of a piece of cold roast meat and oleomargarine would seem to be in favor of the latter, as the greater part of the more solid fats have been taken out of the latter in the process of manufacture, so that it more readily melts in the mouth and stomach and from its fine state of division is readily emulsified.

Butter was unknown to the ancient Greeks, at least no reference is made to it by Homer or Aristotle, and even to this day is a great rarity in Mexico and South America and in certain portions of China. Herodotus and Hippocrates described, B. C. fifth century, the butter which the Scythians obtained from mare's milk by violent agitation, and Dioscorides states that the best butter is made from sheep's and goat's milk. It was not in common use in England until after the fourteenth century; it is less frequently eaten by barbarous than by civilized nations.

It is made from milk, chiefly from that of the cow; that from the bison is employed in Egypt and India, and that from the goat in other countries.

Milk is a natural emulsion in which the globules of fat exist in a very minute state of division; their usual size is  $\frac{1}{5000}$  of an inch, but varies with the nature of the food used, and they are scattered through the whole substance as long as the fluid is in motion, but when it is allowed to rest these globules coalesce and form cream.

The flavor of the butter differs according to the animal from which the milk is derived and varies with the nature of the food, turnips and leeks imparting a peculiar strong taste. The color varies likewise with the animal and its food, from nearly white to very yellow; to give butter a uniform tint the additions of annatto or other coloring matter is very often resorted to.

The average annual yield of milk and the number of pounds of milk required to make one pound of butter, from various breeds of dairy cattle, has been compiled from the Consular Reports on Cattle and Dairy Farming, lately issued by the State Department, and will be found in the following table:

AVERAGE ANNUAL YIELD OF MILK AND NUMBER OF POUNDS REQUIRED TO MAKE BUTTER.

[Compiled from Consular Reports.]

| Name of breed.              | Average annual pounds of milk. | Milk to one pound of butter. | Milk to one pound of cheese. |
|-----------------------------|--------------------------------|------------------------------|------------------------------|
|                             | <i>Pounds.</i>                 | <i>Pounds.</i>               | <i>Pounds.</i>               |
| England:                    |                                |                              |                              |
| Shorthorn .....             | 11,500                         | 40                           | .....                        |
| Hereford .....              | 9,500                          | 30                           | .....                        |
| Red Polled .....            | 11,250                         | 35                           | .....                        |
| Angus or Aberdeen .....     | 9,000                          | 27                           | .....                        |
| Wesl .....                  | 4,000                          | 13                           | .....                        |
| Jersey .....                | 7,000                          | 20                           | .....                        |
| Ayrshire .....              | 9,000                          | 35                           | 16                           |
| Scotland:                   |                                |                              |                              |
| Improved Polled Angus ..... | 4,000                          | 24                           | 10                           |
| Shorthorn .....             | 4,200                          | 26                           | 10½                          |
| Ayrshire .....              | 6,000                          | 25½                          | 10½                          |
| West Highland .....         | 2,500                          | 24                           | 10                           |
| Polled Galloway .....       | 2,500                          | 24                           | 10                           |
| Ireland:                    |                                |                              |                              |
| Shorthorn .....             | 9,450                          | 38                           | .....                        |
| France:                     |                                |                              |                              |
| Flamande .....              | 6,750                          | 27½                          | .....                        |
| Normandy .....              | 7,500                          | 32½                          | .....                        |
| Bretonne .....              | 4,500                          | 17½                          | .....                        |
| De Salers .....             | 4,000                          | 20                           | .....                        |
| Switzerland:                |                                |                              |                              |
| Bernese spotted .....       | 7,162 to 7,665                 | 26 to 30                     | 9½ to 10                     |
| Brown Schwytzer .....       | 7,000 to 7,454                 | 29½                          | 10½                          |

\* Second Annual Report New York State Dairy Commissioner.



## AVERAGE ANNUAL YIELD OF MILK AND NUMBER OF POUNDS REQUIRED TO MAKE BUTTER—Continued.

| Name of breed.                            | Average annual pounds of milk. | Milk to one pound of butter. | Milk to one pound of cheese. |
|-------------------------------------------|--------------------------------|------------------------------|------------------------------|
|                                           | <i>Pounds.</i>                 | <i>Pounds.</i>               | <i>Pounds.</i>               |
| Italy:                                    |                                |                              |                              |
| Piemontese .....                          | 5,000                          | 15                           | 8½                           |
| Mixed breeds .....                        | 5,000                          | 15                           | 8½                           |
| Mountain breed .....                      | 8,000                          | 12                           | 7½                           |
| Chianina .....                            | 4,500                          | 22½                          | -----                        |
| Tyrolese .....                            | 3,000                          | 27½                          | 13½                          |
| Bellunese .....                           | 2,850                          | 27½                          | 13½                          |
| Schwytz .....                             | 3,600                          | 25                           | 11½                          |
| Germany:                                  |                                |                              |                              |
| Oldenburg .....                           | 6,100                          | 35                           | -----                        |
| Jeverland .....                           | 6,800                          | 38 to 39                     | 16                           |
| Geestland .....                           | 5,000                          | 38                           | -----                        |
| Ost-Friesland .....                       | 6,400 to 8,400                 | 35 to 38                     | 16                           |
| Shorthorn .....                           | 5,000 to 6,000                 | 33                           | -----                        |
| Silesian Plains .....                     | 5,000                          | 14                           | 7                            |
| Silesian Mountains .....                  | 3,600                          | 12                           | 6                            |
| Thuringian .....                          | 4,800                          | 22                           | 5                            |
| Wurtemberg .....                          | 4,000 to 5,000                 | 50 to 60                     | 22                           |
| Messkircher .....                         | 4,750 to 5,000                 | 33                           | 25 to 28                     |
| Baar .....                                | 5,000                          | 33 to 35                     | 10                           |
| Pinzgauer .....                           | 5,500                          | 26½ to 30½                   | -----                        |
| Miesbacher .....                          | 5,060                          | 26½ to 28½                   | -----                        |
| Simmenthaler .....                        | 5,500                          | 26½ to 28½                   | -----                        |
| Ansbacher .....                           | 5,500                          | 26½ to 28½                   | -----                        |
| Kelheimer .....                           | 3,300                          | 24 to 28½                    | -----                        |
| Allgäuer .....                            | 6,600                          | 24 to 28½                    | -----                        |
| Glan Donnersberger .....                  | 4,408                          | 26½ to 30½                   | -----                        |
| Scheinfelder .....                        | 4,400                          | 26½ to 28½                   | -----                        |
| Ellinger .....                            | 5,500                          | 26½ to 30½                   | -----                        |
| Voigtländer .....                         | 3,300                          | 26½ to 28½                   | -----                        |
| Murnau-Werdenfeler .....                  | 4,950                          | 26½ to 28½                   | -----                        |
| Bayreuther Schecken .....                 | 4,400                          | 26½ to 28½                   | -----                        |
| Harz .....                                | 2,640 to 3,520                 | 24 to 26                     | -----                        |
| Birkenfelder .....                        | 9,708                          | 35                           | 17½                          |
| Westerwälder .....                        | 7,600 to 8,250                 | 35                           | 17½                          |
| Eifel .....                               | 7,700 to 8,250                 | 35 to 37                     | 17½                          |
| Denmark:                                  |                                |                              |                              |
| Red .....                                 | 6,500                          | 28                           | -----                        |
| Jutland .....                             | 5,800                          | 26                           | -----                        |
| Holland:                                  |                                |                              |                              |
| Groningen .....                           | 6,600 to 9,900                 | 20 to 25                     | -----                        |
| Friesland .....                           | 9,900 to 11,000                | 20 to 25                     | -----                        |
| Drenthe .....                             | 4,400                          | 42                           | -----                        |
| North Holland .....                       | 11,440                         | 24                           | 16                           |
| South Holland .....                       | 9,900                          | 24                           | 16                           |
| Russia:                                   |                                |                              |                              |
| Yaroslaflf .....                          | 3,080                          | 25 to 27                     | 8 to 11                      |
| Vologda and Kostroma .....                | 2,640                          | 22 to 26                     | 8 to 11                      |
| Tver, Novgorod .....                      | 1,760 to 4,840                 | 24 to 27                     | 8 to 11                      |
| Cholmogory .....                          | 3,960 to 5,280                 | 27 to 32                     | 8 to 11                      |
| Hungary:                                  |                                |                              |                              |
| White Podolian .....                      | 1,800                          | 13½                          | 8½                           |
| Red spotted .....                         | 4,050 to 5,170                 | 19 to 22                     | 10½                          |
| Brachyceros .....                         | 4,400 to 5,500                 | 22 to 25                     | 11                           |
| Pinzgauer .....                           | 3,800 to 4,950                 | 21 to 24                     | 12½                          |
| Marienhofer .....                         | 3,340 to 4,040                 | 25½                          | 17                           |
| Canada:                                   |                                |                              |                              |
| Shorthorn .....                           | 4,050                          | 25                           | -----                        |
| Ayrshire .....                            | 5,925                          | 24½                          | 9½                           |
| Ayrshire, Ontario East .....              | 6,000                          | 23                           | 10                           |
| Aberdeen Poll, Ontario East .....         | 6,000                          | 24                           | 10                           |
| Devon, Ontario East .....                 | 5,500                          | 22                           | 10                           |
| Durham, Ontario East .....                | 5,500                          | 22                           | 10                           |
| Galloway, Ontario East .....              | 6,000                          | 24                           | 10½                          |
| Hereford, Ontario East .....              | 6,000                          | 24                           | 11                           |
| Holstein, Ontario East .....              | 6,500                          | 26                           | 12                           |
| Jersey, Ontario East .....                | 6,500                          | 20                           | 10                           |
| Canadian, Ontario Southwest .....         | 4,800                          | 25                           | 11½                          |
| Shorthorn, Ontario Southwest .....        | 2,550                          | 22½                          | 12                           |
| Hereford, Ontario Southwest .....         | 2,340                          | 24                           | 11½                          |
| Aberdeen, grade, Ontario Southwest .....  | 2,380                          | 25                           | 11½                          |
| Hereford, grade, Ontario Southwest .....  | 3,570                          | 24                           | 7                            |
| Shorthorn, grade, Ontario Southwest ..... | 3,960                          | 24                           | 11                           |
| Devon, Ontario Southwest .....            | 2,800                          | 23                           | 16½                          |
| Galloway, Ontario Southwest .....         | 2,470                          | 25½                          | 9½                           |
| Ayrshire, Ontario Southwest .....         | 5,250                          | 24                           | 11½                          |



The manufacture of butter has for its object the further coalescing of the fat globules contained in the milk, and depends on mechanical means for its accomplishment. Butter made from whole milk, or scalded cream, contains more casein, curd, than if made from cream in the ordinary way. This is important as not only affecting its taste, but also its keeping properties; for casein, being a nitrogenous body, is liable to undergo fermentation, in which case the butter becomes decayed or rancid. When special pains are taken to "work the butter" thoroughly, thus more effectually getting rid of the water and buttermilk, it keeps for a much longer period in a "sweet" condition. The use of from 1 to 10 per cent. of salt, and also saltpeter, as a preservative is quite common.

Ghee, which is so extensively used by the natives of India, is prepared from bison's milk. The milk is boiled, cooled, a little sour milk added, churned, hot water added, and in about an hour butter is produced. The butter is allowed to become rancid, when it is clarified by being boiled with Dhye, or sour milk, and salt or betel-leaf, and is then kept in closed pots for use. It has a peculiar flavor, which is distasteful to Europeans.

In some parts of Europe the butter is boiled at a gentle heat for a couple of hours, with constant stirring, allowed to cool and settle, and the melted mass is decanted while still liquid into crocks, care being taken not to allow the casein, or cheesy mass, to intermix. The butter so prepared will keep for a long time without becoming rancid.

Butter is the best known of all non-nitrogenous animal foods (fats), but is consumed in very different quantities, varying from the large cupful, as drunk before breakfast by the Bedouins near the Red Sea and Persian Gulf, to the thin layer, as eaten at most meals on the slice of bread by the inhabitants of this country.

Butter is defined by the Oleomargarine Law as the food product "which is made exclusively from milk or cream, or both, with or without common salt, and with or without additional coloring matter."

Butter is composed principally of butter fat, with a small and variable quantity of water, casein, or curd, and some salt, which has been added to preserve it and bring out its flavor.

The following table shows the extremes in composition of numerous samples of butter, as found by various analysts, in regard to their proximate analyses:

EXTREMES IN COMPOSITION OF NUMEROUS SAMPLES OF BUTTERS.

| Analysts.                        | Number of analyses. | Water.   |         |          | Fat.     |         |          | Curd.    |         |          | Salts.   |         |          |
|----------------------------------|---------------------|----------|---------|----------|----------|---------|----------|----------|---------|----------|----------|---------|----------|
|                                  |                     | Highest. | Lowest. | Average. | Highest. | Lowest. | Average. | Highest. | Lowest. | Average. | Highest. | Lowest. | Average. |
| König*                           | 123                 | 35.12    | 5.50    | 14.49    | 85.25    | 76.37   | 83.27    | 4.77     | 0.25    | 1.29     | 5.65     | 0.08    | 0.95     |
| Bell†                            | 117                 | 20.75    | 4.15    | 14.20    | 93.12    | 72.93   | .....    | 5.32     | 0.11    | 1.20     | 15.08    | 0.50    | .....    |
| U. S. Department of Agriculture‡ | 52                  | 17.44    | 4.44    | 10.49    | .....    | .....   | .....    | 1.23     | 0.26    | 0.60     | 7.10     | 1.08    | 3.27     |
| Hassall†                         | 48                  | 28.60    | 4.18    | .....    | 96.93    | 67.72   | .....    | .....    | .....   | .....    | 8.24     | 0.30    | .....    |
| Hehner and Angell†               | 30                  | 16.00    | 6.40    | 10.57    | 90.20    | 76.40   | 85.15    | 5.10     | 1.10    | 2.18     | 8.50     | 0.40    | 2.09     |
| Ellis§                           | 12                  | 10.50    | 4.90    | .....    | 89.70    | 80.80   | .....    | 4.90     | 1.10    | .....    | 6.20     | 0.10    | .....    |
| Larue§                           | 12                  | 16.50    | 8.00    | .....    | 86.90    | 79.14   | .....    | 5.50     | 1.50    | .....    | 3.60     | 0.40    | .....    |
| Schacht                          | 8                   | 9.00     | 1.25    | .....    | 98.00    | 87.00   | .....    | 0.50     | .....   | .....    | 6.00     | 0.57    | .....    |

\* European markets.

† Great Britain.

‡ American.

§ Toronto.

What is commonly or commercially known as a simple "fat" is chemically almost invariably a mixture of several different fats, called glycerides, and the name by which they are designated terminates in "in," *e. g.*, butyrin, stearin, etc. These glycerides are the normal propenyl ethers of the fatty acids, or, in other words, compounds of the triad alcohol, glycerine, with the fatty acids.

Glycerine has the property of uniting with one, two, or three molecules of fatty acid, affording mono-, di-, or tri-glycerides, designated according to the acid. In almost all the natural fats these glycerides occur as trivalent, and in speaking of them the prefix "tri" is generally omitted, being understood. The most commonly occurring glycerides are:

Tri-stearin,  $C_3H_5(C_{18}H_{35}O_2)_3$ , which occurs in almost every animal and vegetable fat. It may be obtained in a considerable degree of purity in plates of a pearly luster by repeated crystallizations from ether. It is inodorous, tasteless, neutral, and volatilizing without decomposition under reduced pressure. It is solid at all ordinary temperatures; its melting point is from 52 degrees to 69.7 degrees C.



Tri-palmitin,  $C_3H_5(C_{16}H_{31}O_2)_3$ , which occurs in animal and vegetable fats, and especially in palm oil, whence its name, and may be obtained by repeated crystallizations from hot ether, in white pearly laminae. The crystals melt at from 46 degrees to 62 degrees C.

Tri-butylin,  $C_3H_5(C_4H_7O_2)_3$ , which is found chiefly in butter. At ordinary temperature it is liquid, and has a distinct and peculiar taste and smell.

Tri-olein,  $C_3H_5(C_{18}H_{33}O_2)_3$ , which occurs in almost every animal and vegetable fat. It is liquid at all ordinary temperatures, neutral, odorless, and tasteless.

Wein\* found in butter fat more or less of the glycerides of palmitic, oleic, stearic, myristic, arachidic, normal caprylic, capric, normal caproic and butyric acids. Glycerides of acetic and formic acids were also found, but not those of propionic, valeric, oenanthylic, or pelargonic acids. The greater part consists of the glycerides of oleic and palmitic acids, that of stearic acid being usually present in smaller quantity. The characteristic constituent of butter fat is butylin, which ranges from 5 to 8 per cent.

Olive and cotton-seed oils are composed chiefly of tri-olein and tri-palmitin.

Mutton suet consists chiefly of tri-stearin, with small quantities of tri-olein and tri-palmitin.

Human fat contains tri-palmitin with some tri-olein and tri-stearin.

Beef suet contains the same glycerides and the same quantity of tri-olein as mutton suet, but the percentage of tri-palmitin and tri-stearin is about a mean between the latter fat and human fat (Heintz).

Lard has more tri-olein than either beef or mutton suet, and less of the other two glycerides, tri-palmitin and tri-stearin.

The differences in these natural fats are due to the different proportion in which these glycerides are mixed and to such other physical differences as the various sources of the substance under examination would produce. When subjected to chemical and physical examination a discrimination can be made between fats and oils of different origins.

According to Blyth† the general composition of butter fat and butterine (oleomargarine) fat appears to be as follows:

|                            | Butter fat.                     | Butterine fat.               |
|----------------------------|---------------------------------|------------------------------|
| Palmitin .....             | { 50.00<br>42.21<br>7.69<br>.10 | { 22.3<br>46.9<br>30.4<br>.4 |
| Stearin .....              |                                 |                              |
| Olein .....                |                                 |                              |
| Butylin .....              |                                 |                              |
| Caproin and caprylin ..... |                                 |                              |
|                            | 100.00                          | 100.0                        |

The following analyses, made by Drs. Brown and Mott, show the characteristic difference in the composition of genuine butter and oleomargarine to consist in the greater proportion of soluble fats contained in the former:

|                                          | Genuine butter. | Oleomargarine. |
|------------------------------------------|-----------------|----------------|
| Water .....                              | 11.968          | 11.203         |
| Butter solids .....                      | 88.032          | 88.797         |
|                                          | 100.000         | 100.000        |
| Insoluble fats:                          |                 |                |
| Olein, palmitin .....                    | 23.824          | 24.893         |
| Stearin, arachin, myristin .....         | 51.422          | 56.298         |
| Soluble fats:                            |                 |                |
| Butylin, caprin, caproin, caprylin ..... | 7.432           | 1.823          |
| Casein .....                             | .192            | .621           |
| Salt .....                               | 5.162           | 5.162          |
|                                          | 88.032          | 88.797         |

The extent of the consumption of any new food will depend upon its pleasing appearance, its palatability, its capacity to appease hunger, its wholesomeness, and its relative cheapness. If the new food is a manufactured product its cheapness will de-

\* Sitzungsber. d. Phys. Med. Soc. Erlangen XI, p. 1664.   † Foods, pp. 285, 287.



pend upon the possibility of its production on a large scale from relatively cheap materials. When, as in the case of oleomargarine, the food is produced from what is ordinarily waste products, it is obvious that the conditions for the production of a cheap food are present.

When, however, such an article resembles so closely some other food product as to deceive the great majority of people, and is sold for such, and not under its own name or on its own merits, it is a serious fraud on the public, and demands strict regulations for its manufacture and sale.

The discovery of Mège Mouries, in 1867, of a process for the manufacture on a large and cheap scale, from hitherto waste products of the large slaughter houses, of an artificial butter, is one of the most important advances in industrial chemistry of this century.

His object was to obtain a fat "which melted at almost the exact temperature of butter, possessed a sweet and agreeable taste, and which, for most purposes, could replace ordinary butter, not, of course, the finest kind, but which was superior to it in possessing the advantageous peculiarity of keeping for a long time without becoming rancid."

He was employed on the Imperial farm at Vincennes and his experiments were undertaken at the instance of the French Government.

In 1870 a factory for the manufacture of this new butter substitute was in operation near Paris, at Poissy, and the product was called "margarine." The war then intervened and suspended the operations of this factory, but at the cessation of hostilities they were resumed.

In April, 1872, the Council of Health of the Department of the Seine, on the favorable report of M. Felix Boudet, admitted the new product to the trade under the proviso that it was not to be sold as butter.

The process was patented in England in 1869, and in this country in 1873, and was described in many of the trade and scientific journals of that time.

The process of Mège may be briefly described as follows: The fat from the loins and kidneys of freshly slaughtered beeves is thoroughly washed in cold water, 16° to 18° C. (61° to 65° F.) for two or three hours, then hashed fine and melted in steam-jacketed vats, in which the temperature is carefully regulated, with the addition of a little pepsin or a portion of the finely divided stomachs of calves or pigs, together with a little caustic alkali, or alkaline carbonate at a temperature of about 45° C. (113° F.). The charge usually is, hashed raw fat 1,000 parts, water 300 parts, sodium, or potassium carbonate, 1 part, and stomachs 2 parts. The mass is stirred and kept at a temperature of 45° C. for two to three hours, allowed to settle; the melted fat is drawn off through hair sieves from the top and run into the settling tanks. In these tanks the fat is kept melted at 45° C. until it becomes clear, the addition of salt, about 2 per cent., hastening the operation. The mass is then cooled at a temperature of 23° to 25° C. (73° to 77° F.), whereby a large proportion of the stearin and palmitin separates in the solid state, leaving the olein, much of the palmitin, and some stearin in a pasty state. The mass is placed in bags and subjected to hydraulic pressure. The temperature of the pressing room is maintained at 25° C. The oily product expressed constitutes the "oleo oil" or "oleo", which is the principal ingredient of oleomargarine. The hard fat remaining in the press is turned over to the candle and soap makers. The average yield is stated to be, hard fat, stearin, palmitin, 40 to 50 per cent.; "oleo oil," 50 to 60 per cent.

This "oleo oil" is nearly colorless, tasteless, and at ordinary temperature is a soft, granular fat, rather than an oil.

To make it into the artificial butter it is necessary to impart to it the color and aroma it still lacks. For the former, annatto or turmeric is used, and for the latter, fresh milk, cream, or genuine butter. To effect an intimate mixture of the flavoring and coloring matter with the "oleo" it is necessary to emulsify the fat. Mège discovered that the udder of the cow contains a substance, extractable by water, which will emulsify the fat. The operation is carried on in churns; the usual charge is, liquid "oleo" 200 pounds, fresh milk 40 to 50 pounds, aqueous extract of the udder 40 to 50 pounds, and coloring matter in suitable quantity. The churning is kept up for two hours at as nearly 17° C. (63° F.) as possible. The product is treated essentially in the same way as ordinary butter; washed, drained, salted, and packed.

The yield is stated to be as follows: One ox affords 166 pounds of crude fat; 56 pounds caul fat, giving 36 pounds of artificial butter, besides 6 pounds of scrap.

Mège's original process has been modified from time to time; the use of pepsin or of calves' or pigs' stomachs has gradually been abandoned.

Though numerous patents have been taken out in this country for the manufacture of artificial butter, and materials unknown to science specified as ingredients to be used, the process employed is comparatively simple and not patented.

The process used in this country consists in preparing from the suet and other fats of the beef and hog a fat deprived of the larger part of its more solid constituents,



viz, stearin and palmitin, whereby a product is obtained that resembles butter fat in certain properties.

The aim of the manufacturer is to so combine the "oleo oil," neutral lard and cotton-seed oil with a certain small portion of creamery butter or cream as to produce an artificial butter, having the appearance and taste of the natural product as closely as possible. There are several grades manufactured, containing a greater or lesser amount of genuine butter, which determines the price.

Sir F. A. Abel, C. B., F. R. S., in his testimony before the English Committee,\* stated that the process employed in one of the most extensive works in Holland was briefly as follows:

"A quantity of milk is churned for a short time, together with a sweet oil, such as that known as ground nut oil or sesame oil, a quantity of oleomargarine equal to about half the weight of the other ingredients is then added to this churned mixture, and the churning is then continued, at about 80° or 90° F., for about a quarter of an hour. In most cases, in order to give the true butter flavour to the butterine to a greater extent than can be obtained by the use of the milk alone, a proportion of a very strong-flavoured butter, either Danish or Dutch, is added toward the close of the churning. When the mixture has been sufficiently churned, it is allowed to flow out of the churn in a stream, which meets a stream of ice-cold water. The sudden refrigeration of the mixture which I have described has the effect of preventing any crystalline formation, or the formation of crystalline particles, and produces a granular structure quite similar to the structure of ordinary butter. I should state that a small quantity of what is known as butter-colouring matter, or anatto (which is the colouring matter used generally in the colouring of genuine butter of different descriptions), is added before the churning is completed. The butter-like substance which is obtained by the refrigerating action to which I have alluded, is passed between rolls, with the addition of a sufficient quantity of salt to render it thoroughly palatable, and to preserve it; and the butterine is submitted to the usual finishing operation for sale in the market."

"Oleomargarine is the product of a treatment of what is commonly called sweet beef fat; that is to say the fat from beef is carefully looked over in order to see that no tainted portions remain; it is then submitted to a crushing process in order that the membrane may afterwards more readily separate from the fat; it is submitted to melting, and allowed to subside for some time, so as to separate the pure fat from the membrane; the pure fat is then drawn off, and when perfectly clear is allowed to cool, until the mixture is rather more than semi-solid; and in that condition it is placed between cloths in a condition somewhat similar to marrow, and submitted to very powerful pressure; the hard portion of the fat remains behind as stearine, and the portion that is liquid at that temperature passes away, together with a small proportion of the harder constituents of the fat; and that constitutes the oleomargarine. In butterine there is no fat introduced except in the form of oleomargarine."

The wholesomeness of artificial butter has been affirmed by eminent chemists and physiologists, both in Europe and in this country, who have devoted attention to this subject, when it is prepared from carefully selected and sweet fat of healthy animals, and the process conducted in a proper and cleanly manner. (See in this connection the statements of Dr. C. F. Chandler of the School of Mines, Columbia College, New York; Prof. Henry Morton, Stevens Institute, Hoboken, N. J.; Prof. G. F. Barker, University of Pennsylvania, Philadelphia; Prof. G. C. Caldwell, Cornell University, Ithaca, N. Y.; Prof. S. W. Johnson, Sheffield Scientific School, Yale College, New Haven, Conn.; Dr. J. W. S. Arnold, University Physiological Laboratory, New York, submitted to the Senate Committee on Agriculture and Forestry, and by Sir F. A. Abel, Mr. Herbert P. Thomas, Mr. A. H. Allen, president of the Society of Public Analysts; Mr. Otto Hehner, secretary of the Society of Public Analysts; Dr. James Bell, principal analyzer to the Commissioners of Inland Revenue, and others before the English Committee.)

Mr. Herbert P. Thomas, principal clerk of the Local Government Board in charge of the Public Health Department, stated in his testimony before the Select Committee† that they had no evidence that butterine was injurious to health. "It is a very curious thing that our inspectors have connected epidemics with a very large number of substances; for instance, epidemics have been supposed to be connected with milk, with cream, with hams, and with cheese, but not with butter or butterine."

The most scrupulous cleanliness should be observed in the manufacture of oleomargarine. Even a small amount of fat if allowed to adhere to the apparatus and utensils used is liable to decompose in such a way as to spoil the succeeding batch of materials worked up. Fats can undoubtedly be deodorized by means of chemicals, but it is very questionable whether they could be used as butter substitutes, owing to

\* Special Report from the Select Committee on the Butter Substitutes Bill, ordered by the House of Commons to be printed, 4th July, 1887.

† *Loc. cit.*, p. 9.



the increased expense involved to make them perfectly tasteless, as it is very hard to get rid of the tainted taste.

That there is a remote possibility, especially when the cattle and hogs are not inspected by a competent veterinarian before slaughtering, of the fats used containing parasitic organisms may be granted, but the remedy is self-evident. The chance of disease being conveyed in this way is very small, but not yet proved to be non-existent.

The following tables give the average composition of 52 samples of genuine butters, American, of some oleomargarines, and analyses of suet fat, oleo oil, leaf lard, and "neutral":

TABLE I.—ANALYSES OF GENUINE BUTTER—AMERICAN.\*

|                                   | Water.           | Casein.          | Salt.            | Specific gravity at 40° C. | Soluble acids.   | Insoluble acids. | Saponification equivalent. | Vol. $\frac{N}{10}$ NaOH for 2.5 gms. |
|-----------------------------------|------------------|------------------|------------------|----------------------------|------------------|------------------|----------------------------|---------------------------------------|
|                                   | <i>Per cent.</i> | <i>Per cent.</i> | <i>Per cent.</i> |                            | <i>Per cent.</i> | <i>Per cent.</i> |                            | <i>C. C.</i>                          |
| Average 52 samples....            | 10.49            | .599             | 3.27             | .91128                     | 4.77             | 87.79            | 247.6                      | 13.50                                 |
| Highest.....                      | 17.44            | 1.230            | 7.10             | .91250                     | 6.79             | 89.55            | 268.5                      | 15.60                                 |
| Lowest.....                       | 4.44             | .263             | 1.08             | .90995                     | 3.00             | 86.43            | 236.5                      | 12.30                                 |
| <i>Fresh butter.</i>              |                  |                  |                  |                            |                  |                  |                            |                                       |
| Average 26 samples....            | 11.42            | .622             | 2.48             | .91105                     | 4.81             | 87.99            | 248.6                      | 13.90                                 |
| Highest.....                      | 17.44            | .938             | 6.15             | .91235                     | 6.79             | 89.26            | 268.5                      | 15.30                                 |
| Lowest.....                       | 8.14             | .263             | 1.08             | .91030                     | 3.00             | 86.43            | 239.8                      | 12.90                                 |
| <i>Tub butter.</i>                |                  |                  |                  |                            |                  |                  |                            |                                       |
| Average 26 samples....            | 9.57             | .602             | 4.08             | .91151                     | 4.73             | 87.78            | 246.7                      | 13.49                                 |
| Highest.....                      | 13.67            | 1.230            | 7.10             | .91250                     | 5.94             | 89.55            | 254.2                      | 15.60                                 |
| Lowest.....                       | 4.44             | .263             | 1.81             | .90995                     | 3.47             | 86.60            | 236.5                      | 12.30                                 |
| <i>Individual cows.</i>           |                  |                  |                  |                            |                  |                  |                            |                                       |
| Jersey cow, Value 2nd.            | 9.98             | .660             | 1.64             | .91102                     | 6.79             | 86.72            | 239.8                      | .....                                 |
| Do.....                           | 12.54            | .622             | 1.64             | .91089                     | 4.52             | 88.02            | 247.1                      | .....                                 |
| Jersey cow, Washington, D. C..... | 11.89            | .263             | 2.61             | .91073                     | 4.69             | 87.71            | 244.9                      | 14.10                                 |
| <i>Celebrated dairies.</i>        |                  |                  |                  |                            |                  |                  |                            |                                       |
| Hampton, Baltimore, Md.....       | 14.06            | .507             | 2.78             | .91149                     | 4.97             | 88.46            | 247.3                      | .....                                 |
| Darlington, Darling, Pa.....      | 11.07            | .455             | 1.42             | .91149                     | 4.21             | 89.26            | 252.8                      | .....                                 |
| Do.....                           | 11.46            | .831             | 1.48             | .91165                     | 5.49             | 87.50            | 250.1                      | 13.10                                 |

TABLE II.—ANALYSES OF BUTTER SUBSTITUTES.\*

|                      |       |       |      |        |      |       |       |       |
|----------------------|-------|-------|------|--------|------|-------|-------|-------|
| Suspected butter:    |       |       |      |        |      |       |       |       |
| Average 13 samples   | 10.55 | .624  | 2.96 | .90948 | 3.94 | 88.66 | 253.1 | 12.30 |
| Highest.....         | 12.92 | .963  | 5.50 | .90987 | 4.84 | 89.89 | 260.1 | 13.10 |
| Lowest.....          | 7.45  | .297  | 1.50 | .90862 | 3.02 | 87.60 | 249.4 | 11.60 |
| Oleomargarine.....   | 9.32  | .087  | 4.03 | .90360 | 0.00 | 94.80 | 283.9 | ..... |
| Do.....              | 5.07  | .172  | 3.31 | .90488 | 0.20 | 93.42 | 282.5 | ..... |
| Do.....              | 10.28 | .305  | 2.81 | .90510 | 0.56 | 93.65 | 280.7 | ..... |
| Do.....              | 9.34  | .350  | 3.64 | .90490 | 0.12 | 93.59 | 274.0 | 0.70  |
| Average.....         | 8.50  | .229  | 3.45 | .90462 | 0.22 | 93.87 | 280.3 | ..... |
| Butterine.....       | 11.69 | .306  | 2.39 | .90569 | 1.16 | 92.90 | 274.8 | 4.30  |
| Do.....              | 14.45 | .875  | 2.42 | .90561 | 0.09 | 93.72 | 281.1 | 1.90  |
| Lard, leaf.....      | 0.00  | .000  | 0.00 | .90460 | 0.00 | 95.40 | 284.7 | ..... |
| Do.....              | 0.00  | .088  | 0.00 | .90538 | 0.41 | 92.59 | 294.3 | 0.20  |
| Lard, "neutral"..... | 7.42  | ..... | 0.40 | .90369 | 0.20 | 90.00 | 270.5 | 0.30  |
| Beef, suet.....      | 0.00  | ..... | 0.00 | .89897 | 0.00 | 94.80 | 280.0 | ..... |
| Do.....              | 0.00  | ..... | 0.00 | .90158 | 0.22 | 92.59 | 296.6 | 0.10  |
| "Oleo fat".....      | 14.23 | ..... | 0.97 | .90287 | 0.10 | 93.35 | 286.2 | 0.20  |

\*Analysts, Rampton and Richards, Department of Agriculture, 1883 and 1886.



TABLE III.—AVERAGE ANALYSIS OF VARIOUS FATS.

|                            | Water at 15.5° C.=1.       |                              |                            |                                     |                            |                             | Water at 37.8° C.=1.         |
|----------------------------|----------------------------|------------------------------|----------------------------|-------------------------------------|----------------------------|-----------------------------|------------------------------|
|                            | Specific gravity at 40° C. | Specific gravity at 15.5° C. | Specific gravity at 50° C. | Specific gravity at 15° to 15.5° C. | Specific gravity at 99° C. | Specific gravity at 98° C.  | Specific gravity at 37.8° C. |
| Butter-fat .....           | .9041                      | .926 to .929                 | .....                      | .....                               | { .8677<br>.867 to .870 }  | .....                       | .9094 to .9140               |
| Butterine .....            | .8982                      | .915                         | .....                      | .....                               | .....                      | { .8592<br>.8585 to .8630 } | .9014 to .9060               |
| Lard .....                 | .8985                      | .....                        | .....                      | .....                               | .....                      | .8608                       | .9038 to .9050               |
| Lard oil .....             | .....                      | .915 to .916                 | .....                      | .....                               | .....                      | .....                       | .....                        |
| Tallow .....               | .....                      | .....                        | .8950                      | .....                               | .....                      | .8626                       | .9028 to .9037               |
| Tallow oil .....           | .....                      | .916                         | .....                      | .....                               | .....                      | .....                       | .....                        |
| Drippings .....            | .....                      | .....                        | .....                      | .....                               | .....                      | .....                       | .904 to .907                 |
| Cotton-seed oil .....      | .....                      | .925                         | .....                      | .922 to .930                        | .....                      | .8725                       | .....                        |
| Cotton-seed stearine ..... | .....                      | .....                        | .....                      | .....                               | .....                      | .866                        | .911 to .912                 |
| Olive oil .....            | .....                      | .....                        | .....                      | .914 to .917                        | .....                      | .....                       | .....                        |

|                            | KOH for saponification. | Koettstorfer's equivalent. | N KOH for Vol. 10 2.5 grams. | Acids, insoluble. | Acids, soluble.  | Solidifying point. | Melting point. |
|----------------------------|-------------------------|----------------------------|------------------------------|-------------------|------------------|--------------------|----------------|
|                            | <i>Per cent.</i>        |                            |                              | <i>Per cent.</i>  | <i>Per cent.</i> | <i>°C.</i>         | <i>°C.</i>     |
| Butter-fat .....           | 22.15 to 23.24          | 241 to 253                 | 12.5 to 15.2                 | 86.5 to 89.0      | 4.5 to 7.0       | 20 to 30           | 29 to 35       |
| Butterine .....            | 19.35 to 19.65          | 285 to 290                 | 0.2 to 1.6                   | .....             | .....            | 18 to 38           | 34 to 40       |
| Lard .....                 | 19.20 to 19.65          | 286 to 292                 | .....                        | .....             | .....            | 27 to 44           | 28 to 45       |
| Lard oil .....             | 19.10 to 19.60          | 285 to 293                 | .....                        | .....             | .....            | -4 to +10          | .....          |
| Tallow .....               | 19.32 to 19.80          | 283 to 289                 | .....                        | .....             | .....            | 33 to 48           | 36 to 49       |
| Tallow oil .....           | .....                   | .....                      | .....                        | .....             | .....            | 0 to +6            | .....          |
| Drippings .....            | 19.65 to 19.70          | 284 to 285                 | .....                        | .....             | .....            | .....              | .....          |
| Cotton-seed oil .....      | 19.10 to 19.66          | 285 to 293                 | 0.3                          | .....             | .....            | 1 to 4             | .....          |
| Cotton-seed stearine ..... | .....                   | 285 to 294                 | .....                        | .....             | .....            | .....              | 32             |
| Olive oil .....            | 18.93 to 19.60          | 284 to 296                 | .....                        | .....             | .....            | +4 to -6           | .....          |

|                            | Br. absorption. Mills. | Iodine absorption.             |                  |                  |
|----------------------------|------------------------|--------------------------------|------------------|------------------|
|                            |                        | <sup>127</sup> Br. absorption. | Hübl.            | Other observers. |
|                            | <i>Per cent.</i>       | <i>Per cent.</i>               | <i>Per cent.</i> | <i>Per cent.</i> |
| Butter-fat .....           | 24.5 to 27.9           | 38.9 to 44.4                   | 26.0 to 35.1     | 19.5 to 38.0     |
| Butterine .....            | 36.3 to 39.7           | 57.7 to 63.1                   | 55.3             | 50.0             |
| Lard .....                 | 37.3                   | 59.3                           | 59.0             | 61.9             |
| Lard oil .....             | .....                  | .....                          | .....            | .....            |
| Tallow .....               | .....                  | .....                          | 40.0             | .....            |
| Tallow oil .....           | .....                  | .....                          | .....            | .....            |
| Drippings .....            | .....                  | .....                          | .....            | .....            |
| Cotton-seed oil .....      | 50.0                   | 79.5                           | 105 to 108       | 106 to 109       |
| Cotton-seed stearine ..... | .....                  | .....                          | .....            | .....            |
| Olive oil .....            | 54.0 to 60.6           | 85.9 to 96.4                   | 81.6 to 84.5     | 83.0             |

NOTE.—Authority: A. H. Allen. Commercial Organic Analysis, second edition, vol. 2.

To carry out the proper chemical and microscopical examinations required by the increasing number of samples received from Collectors of Internal Revenue, increased assistance and a larger laboratory are necessary. I would therefore respectfully recommend that an appropriation be asked for from Congress sufficient to fit up a proper laboratory, to defray the expenses for chemicals and apparatus, and the purchasing, collecting, and forwarding of samples for analysis, and the salaries of two assistants and one messenger in the laboratory.

Respectfully submitted.

EDGAR RICHARDS,  
Microscopist.

I have the honor to be, very respectfully,

Hon. CHARLES S. FAIRCHILD,  
Secretary of the Treasury.

JOS. S. MILLER,  
Commissioner.



(No. 4.)

**REPORT OF THE COMPTROLLER OF THE CURRENCY.**

TREASURY DEPARTMENT,  
OFFICE OF COMPTROLLER OF THE CURRENCY,  
*Washington, D. C., December 1, 1887.*

SIR: In obedience to law, I have the honor to submit a report for the year ending October 31, 1887, exhibiting—

First. A summary of the state and condition of every association from which reports have been received the preceding year, at the several dates to which such reports refer, with an abstract of the whole amount of banking capital returned by them, of the whole amount of their debts and liabilities, the amount of circulating notes outstanding, and the total amount of means and resources, specifying the amount of lawful money held by them at the times of their several returns.

Second. A statement of the associations whose business has been closed during the year, with the amount of their circulation redeemed and the amount outstanding.

Third. Suggestions as to amendments to the laws relative to banking by which it is thought the system may be improved.

Fourth. A statement exhibiting under appropriate heads the resources and liabilities and condition of the banks, banking companies, and savings banks organized under the laws of the several States and Territories, such information being obtained by the Comptroller from the reports made by such banks, banking companies, and savings banks, to the legislatures or officers of the different States and Territories, and where such reports could not be obtained, the deficiency has been supplied from such other authentic sources as were available.

Fifth. The names and compensation of the clerks employed in the office of the Comptroller of the Currency, and the whole amount of the expenses of the banking department during the year.

This is the twenty-fifth annual report of the Comptroller of the Currency.



## FIRST.

## SUMMARY OF THE STATE AND CONDITION OF EVERY NATIONAL BANK REPORTING DURING THE YEAR ENDING OCTOBER 31, 1887.

|                                                           | December 28.<br>2,875 banks. | March 4.<br>2,909 banks. | May 13.<br>2,955 banks. | August 1.<br>3,014 banks. | October 5.<br>3,049 banks. |
|-----------------------------------------------------------|------------------------------|--------------------------|-------------------------|---------------------------|----------------------------|
| <b>RESOURCES.</b>                                         |                              |                          |                         |                           |                            |
| Loans and discounts.                                      | \$1,464,360,246.61           | \$1,509,261,355.97       | \$1,553,768,029.65      | \$1,553,751,437.12        | \$1,580,045,647.14         |
| Overdrafts .....                                          | 5,997,434.52                 | 6,273,318.70             | 6,523,781.08            | 6,620,303.93              | 7,503,486.62               |
| U. S. bonds to secure circulation .....                   | 228,184,350.00               | 211,537,150.00           | 200,452,300.00          | 189,032,050.00            | 189,083,100.00             |
| U. S. bonds to secure deposits .....                      | 21,040,900.00                | 22,976,900.00            | 24,990,500.00           | 26,402,000.00             | 27,757,000.00              |
| U. S. bonds on hand..                                     | 10,576,200.00                | 9,721,450.00             | 8,157,250.00            | 7,808,000.00              | 6,914,350.00               |
| Other stocks, bonds, and mortgages .....                  | 81,431,000.66                | 87,441,034.86            | 88,031,124.15           | 88,374,837.99             | 88,831,009.96              |
| Due from approved reserve agents .....                    | 142,117,979.28               | 163,161,181.37           | 148,067,874.43          | 140,270,155.75            | 140,873,587.98             |
| Due from other national banks .....                       | 88,271,697.96                | 86,460,829.09            | 105,576,841.99          | 99,487,767.80             | 93,302,413.94              |
| Due from State banks and bankers .....                    | 21,465,427.08                | 21,725,805.99            | 22,746,190.43           | 20,952,187.86             | 22,103,677.18              |
| Real estate, furniture, and fixtures..                    | 54,763,530.37                | 55,128,600.78            | 55,729,098.76           | 56,954,622.58             | 57,968,159.71              |
| Current expenses and taxes paid.....                      | 10,283,007.79                | 8,064,292.40             | 7,781,151.97            | 5,158,940.86              | 8,253,890.72               |
| Premiums paid.....                                        | 15,160,621.67                | 15,537,721.22            | 16,806,431.83           | 17,353,130.17             | 17,288,771.35              |
| Checks and other cash items .....                         | 13,218,973.44                | 13,308,520.04            | 13,065,663.79           | 13,914,070.02             | 14,691,373.38              |
| Exchanges for clearing-house .....                        | 70,525,126.92                | 89,239,194.59            | 86,829,363.73           | 128,211,628.48            | 88,775,457.99              |
| Bills of other banks ..                                   | 26,132,330.00                | 22,235,206.00            | 25,188,137.00           | 22,962,737.00             | 21,937,884.00              |
| Fractional currency..                                     | 447,833.09                   | 577,878.03               | 556,186.75              | 564,266.72                | 540,594.50                 |
| Trade dollars.....                                        | 1,827,364.20                 | 1,803,661.40             | 184,203.08              | 63,671.97                 | 509.25                     |
| *Specie, viz:                                             |                              |                          |                         |                           |                            |
| Gold coin .....                                           | 72,855,405.48                | 73,503,961.60            | 73,864,674.63           | 74,093,439.47             | 73,782,489.62              |
| Gold Treasury certificates.....                           | 55,259,260.00                | 59,245,100.00            | 56,387,010.00           | 54,274,940.00             | 53,961,690.00              |
| Gold clearing-house cert's...                             | 24,926,000.00                | 24,590,000.00            | 21,489,000.00           | 24,044,000.00             | 23,981,000.00              |
| Silver coin, dollars .....                                | 7,463,152.00                 | 7,517,343.00             | 7,139,180.00            | 6,343,213.00              | 6,683,368.00               |
| Silver coin, fractional .....                             | 2,789,513.53                 | 3,154,893.55             | 3,314,612.99            | 2,813,138.81              | 2,715,526.76               |
| Silver Treasury certificates.....                         | 3,690,225.00                 | 3,667,608.00             | 5,121,188.00            | 3,535,479.00              | 3,961,380.00               |
| Legal-tender notes..                                      | 67,739,828.00                | 66,228,158.00            | 79,595,088.00           | 74,477,342.00             | 73,751,255.00              |
| U. S. certificates of deposit for legal-tender notes..... | 6,195,000.00                 | 7,645,000.00             | 8,025,000.00            | 7,810,000.00              | 6,190,000.00               |
| Five per cent. redemption fund with Treasurer....         | 10,056,128.39                | 9,280,755.33             | 8,810,585.35            | 8,341,988.77              | 8,310,442.35               |
| Due from Treasurer other than redemption fund .....       | 975,376.96                   | 1,856,195.13             | 1,113,554.81            | 660,818.42                | 985,410.14                 |
| <b>Aggregate .....</b>                                    | <b>2,507,753,912.95</b>      | <b>2,581,143,115.05</b>  | <b>2,629,314,022.42</b> | <b>2,637,276,167.72</b>   | <b>2,620,193,475.59</b>    |
| *Total specie..                                           | 166,983,556.01               | 171,678,906.15           | 167,315,665.62          | 165,104,210.28            | 165,085,454.38             |
| <b>LIABILITIES.</b>                                       |                              |                          |                         |                           |                            |
| Capital stock paid in.                                    | \$550,698,675.00             | \$555,351,765.00         | \$565,629,068.45        | \$571,648,811.00          | \$578,462,765.00           |
| Surplus fund .....                                        | 159,573,479.21               | 164,337,132.72           | 167,411,521.03          | 172,348,398.99            | 173,913,440.97             |
| Other undivided profits .....                             | 79,298,286.13                | 67,248,949.16            | 70,153,368.11           | 62,294,634.02             | 71,451,167.02              |
| National-bank circulation outstanding.                    | 202,078,287.00               | 186,231,498.00           | 176,771,539.00          | 166,625,658.00            | 167,283,343.00             |
| State-bank notes outstanding .....                        | 115,352.00                   | 106,100.00               | 98,716.00               | 98,697.00                 | 98,699.00                  |
| Dividends unpaid ..                                       | 1,590,345.06                 | 1,441,628.17             | 1,977,314.40            | 2,239,929.46              | 2,495,127.83               |
| Individual deposits..                                     | 1,169,716,413.13             | 1,224,925,698.26         | 1,266,570,537.67        | 1,285,076,978.58          | 1,249,477,126.95           |
| U. S. deposits .....                                      | 13,705,700.73                | 15,233,909.94            | 17,556,485.93           | 19,186,712.77             | 20,392,284.03              |
| Deposits of U. S. disbursing officers....                 | 4,276,257.85                 | 4,277,187.61             | 3,779,735.14            | 4,074,903.62              | 4,831,666.14               |
| Due to other national banks .....                         | 223,842,279.46               | 249,337,482.40           | 244,575,545.12          | 235,966,622.46            | 227,491,984.15             |
| Due to State banks and bankers .....                      | 91,254,533.23                | 103,012,552.48           | 102,089,438.63          | 103,603,598.14            | 102,094,625.68             |
| Notes and bills re-discounted .....                       | 9,159,345.79                 | 7,556,837.10             | 10,132,799.64           | 11,125,236.08             | 17,312,806.39              |
| Bills payable .....                                       | 2,444,958.36                 | 2,082,374.21             | 2,567,953.30            | 2,985,987.60              | 4,888,439.43               |
| <b>Aggregate .....</b>                                    | <b>2,507,753,912.95</b>      | <b>2,581,143,115.05</b>  | <b>2,629,314,022.42</b> | <b>2,637,276,167.72</b>   | <b>2,620,193,475.59</b>    |



## SECOND.

## STATEMENT OF NATIONAL BANKS CLOSED DURING THE YEAR.

| Name and location of bank.                         | Date of authority to commence business. | Date of closing. | Capital stock. | Circulation. |           |              |
|----------------------------------------------------|-----------------------------------------|------------------|----------------|--------------|-----------|--------------|
|                                                    |                                         |                  |                | Issued.      | Re-deemed | Outstanding. |
| National Bank of Kingwood, W. Va.                  | Nov. 14, 1865                           | Oct. 21, 1886    | \$125,000      | \$96,140     | \$20,230  | \$75,910     |
| Commercial National Bank, Marshalltown, Iowa       | June 9, 1883                            | Oct. 25, 1886    | 100,000        | 22,500       | 4,200     | 18,300       |
| First National Bank, Indianapolis, Ind.            | Sept. 1, 1881                           | Nov. 11, 1886    | 500,000        | 162,325      | 30,295    | 132,030      |
| First National Bank, Pine Bluff, Ark.              | Sept. 18, 1882                          | Nov. 15, 1886    | 50,000         | 26,280       | 7,305     | 18,975       |
| First National Bank, Concord, Mich.                | Sept. 15, 1884                          | Nov. 27, 1886    | 50,000         | 11,250       | 2,700     | 8,550        |
| Jamestown National Bank, Jamestown, Dak.           | Apr. 10, 1885                           | Nov. 29, 1886    | 50,000         | 11,250       | 1,500     | 9,750        |
| First National Bank, Berea, Ohio                   | June 27, 1872                           | Dec. 1, 1886     | 50,000         | 45,000       | 9,909     | 35,091       |
| First National Bank, Allerton, Iowa                | Sept. 29, 1874                          | Dec. 6, 1886     | 50,000         | 11,250       | 3,380     | 7,870        |
| Second National Bank, Hillsdale, Mich.             | July 20, 1865                           | Dec. 18, 1886    | 50,000         | 13,892       | 3,228     | 10,664       |
| Topton National Bank, Topton, Pa.                  | June 26, 1885                           | Dec. 28, 1886    | 50,000         | 18,000       | 2,960     | 15,040       |
| First National Bank, Warsaw, Ill.                  | Aug. 16, 1864                           | Dec. 31, 1886    | 50,000         | 38,250       | 3,470     | 34,780       |
| First National Bank, Hamburg, Iowa                 | June 28, 1877                           | Dec. 31, 1886    | 50,000         | 13,500       | 3,425     | 10,075       |
| Darlington National Bank, Darlington, S. C.        | Mar. 26, 1881                           | Feb. 10, 1887    | 100,000        | 22,500       | 5,940     | 16,560       |
| Union National Bank, Cincinnati, Ohio              | Aug. 6, 1881                            | Feb. 14, 1887    | 500,000        | 237,230      | 49,052    | 188,178      |
| Roberts National Bank, Titusville, Pa.             | Dec. 12, 1882                           | Feb. 28, 1887    | 100,000        | 75,610       | 12,300    | 63,310       |
| National Bank of Rahway, N. J.                     | Mar. 16, 1865                           | Mar. 9, 1887     | 100,000        | 42,500       | 6,184     | 36,316       |
| Olney National Bank, Olney, Ill.                   | Feb. 14, 1882                           | Mar. 11, 1887    | 60,000         | 27,000       | 4,630     | 22,370       |
| Metropolitan National Bank, Leavenworth, Kans.     | May 26, 1884                            | Mar. 15, 1887    | 100,000        | 22,500       | 2,590     | 19,910       |
| Ontario County National Bank, Canandaigua, N. Y.   | Aug. 11, 1882                           | Mar. 23, 1887    | 50,000         | 11,250       | 1,100     | 10,150       |
| Winsted National Bank, Winsted, Conn.              | Mar. 15, 1879                           | Apr. 12, 1887    | 50,000         | 11,250       | 2,120     | 9,130        |
| Council Bluffs National Bank, Council Bluffs, Iowa | Dec. 30, 1885                           | May 5, 1887      | 100,000        | 22,500       | 1,130     | 21,370       |
| Palatka National Bank, Palatka, Fla.               | Nov. 20, 1884                           | May 30, 1887     | 50,000         | 19,210       | 1,595     | 17,615       |
| Fidelity National Bank, Cincinnati, Ohio           | Feb. 27, 1886                           | June 20, 1887    | 1,000,000      | 90,000       | 2,235     | 87,765       |
| First National Bank, Homer, Ill.                   | June 2, 1883                            | June 22, 1887    | 50,000         | 11,250       | 5,130     | 6,120        |
| First National Bank, Beloit, Wis.                  | Aug. 4, 1874                            | June 30, 1887    | 50,000         | 11,250       | 1,350     | 9,900        |
| Mystic National Bank, Mystic, Conn.                | June 14, 1865                           | July 7, 1887     | 52,450         | 47,205       | 3,166     | 44,039       |
| Exchange National Bank, Louisiana, Mo.             | Jan. 7, 1884                            | July 12, 1887    | 50,000         | 11,250       | 1,130     | 10,120       |
| Henrietta National Bank, Henrietta, Tex.           | Aug. 8, 1883                            | July 25, 1887    | 50,000         | 11,250       | .....     | 11,250       |
| Exchange National Bank, Downs, Kans.               | Sept. 30, 1886                          | Aug. 1, 1887     | 50,000         | 11,250       | 550       | 10,700       |
| National Bank of Sumter, S. C.                     | Nov. 26, 1883                           | Aug. 22, 1887    | 50,000         | 11,250       | .....     | 11,250       |
| First National Bank, Dansville, N. Y.              | Sept. 4, 1863                           | Aug. 25, 1887    | 50,000         | 11,250       | .....     | 11,250       |
| First National Bank, Corry, Pa.                    | Dec. 6, 1884                            | Sept. 16, 1887   | 100,000        | 44,450       | .....     | 44,450       |
| Stafford National Bank, Stafford Springs, Conn.    | Jan. 7, 1865                            | Oct. 12, 1887    | 200,000        | 94,048       | .....     | 94,048       |
| Total                                              |                                         |                  | 4,087,450      | 1,315,640    | 192,804   | 1,122,836    |

Of the above banks, twenty-five went into voluntary liquidation and eight failed.



## THIRD.

SUGGESTIONS AS TO AMENDMENTS TO THE LAWS RELATING TO BANKING BY WHICH THE SYSTEM MAY BE IMPROVED AND THE SECURITY OF THE HOLDERS OF ITS NOTES AND OTHER CREDITORS MAY BE INCREASED.

The views expressed in the Report of 1886 as to the sufficiency of the security now provided for the circulating notes of national banks are respectfully reaffirmed, and the suggestions then made for improving the general features of the national banking system are renewed. These suggestions, with others drawn from enlarged experience, have been embodied in a bill for a national-bank code, incorporated herewith, and respectfully commended to the early attention of Congress. Every material change proposed to be made by the adoption of this code, and the reasons for it, will appear in the statement appended to it. In order that due preparation may be made for the early consideration of this important measure, the explanatory statement, the bill, and a codification of all existing laws, arranged in sections parallel with those of the bill, have been sent in advance to the Senators, Representatives, and Delegates in Congress, in order that each may satisfy himself of the fidelity and accuracy of the codification of the laws now in force, and by means of this medium of comparison may conveniently compare with those laws the provisions of the proposed code.

Upon scrutiny it will be found that the proposed code conforms to the existing law, with some variation in phraseology and some unimportant modification of import, except in the following instances:

Sections 4, 5, and 6 increase the salary of the Deputy Comptroller of the Currency, enlarge his duties, and state in a more comprehensive manner the prohibition against the Comptroller or Deputy Comptroller having any interests inconsistent with their official positions.

Section 33 provides against such a constitution of the board of directors as makes the officers of the bank a majority of the board.

Section 42 incorporates into the oath which directors are required to take an obligation to inform themselves at all times as to the business and condition of the association. This addition to the law is, in my judgment, necessary, because in a recent case submitted to the courts it has been decided that directors who do not keep themselves informed as to the business of their association can not be held responsible for the mismanagement of its affairs.

Sections 44 and 45 are new matter. They provide a formal method by which directors may resign their positions and be discharged from further accountability.

Section 51 forbids the organization of national banks with branches. When the system was first established there were some State banks with branches, and as it was desired that these should be induced to become national banks, provision was made for their retaining their branches after conversion. This reason no longer exists, and it would appear to be in the line of public policy to take precaution in advance against any future development of the national banking system in the direction of combination and agglomeration similar to the development among railroad and other corporations controlling interests upon which the business and convenience of whole communities depend. In section 127 of the proposed code provision is made for national banks having more than one office under certain conditions.



Section 59 supplements existing law as to the extension of the corporate existence of national banks, by providing adequate relief to shareholders who do not assent to the extension of the bank, and who do not concur with the directors as to the appraisement of its stock.

Section 62 states in more precise language, and with some modification, the existing restrictions upon national banks as to holding real estate.

Sections 67 to 71, inclusive, provide a method by which the stockholders of national banks may substitute for their contingent liability a surplus fund to be held by the bank. In this connection I respectfully refer to the recommendations presented to Congress in the Comptroller's Report for 1886, and to what is said on the subject in the appropriate place in the Report of this year.

Section 75 makes an important change in the amount of bonds required to be deposited by the banks.

The acts of 1863 and 1864 required a deposit of bonds not less in amount than one-third of the capital; the act of 1874 made \$50,000 the minimum for banks of which the capital exceeded \$150,000; the act of 1882 fixed the amount at one-fourth the capital in cases where the capital does not exceed \$150,000, and at \$50,000 for all banks of which the capital exceeds \$150,000.

The proposed code divides the banks into two classes, those with a capital of \$250,000 and less, and those of which the capital exceeds \$250,000, and reduces the amount to be deposited by the smaller banks from one-fourth to one-tenth of their capital, and that to be deposited by the larger banks from \$50,000 to \$25,000.

The reason for the change is, that the bond requirement is a serious impediment to the absorption into the national-bank system of the State banks, which are still numerous in those sections which were more or less excluded from early participation in the privileges of the acts of 1863 and 1864; and it is also an impediment to the formation of new banks of large capital. While the change may induce some banks to withdraw a portion of their bonds, it may reasonably be expected that the deposit of bonds made by new banks and by banks increasing their capital will offset such withdrawals to some extent.

The danger of a spasmodic contraction of the national-bank circulation is obviated by the retention of the clause in section 9 of the act of July 12, 1882, which provides that not more than \$3,000,000 of lawful money shall be deposited in any one calendar month for the purpose of withdrawing such circulation; but there seems no reason to retain the other clause of that section, which prohibits banks that have reduced circulation from again increasing it until after an interval of six months. Among all the objections that have been made to the national-bank currency, none seems so well founded, and at the same time so serious, as the charge that it is inelastic in volume, and therefore devoid of one of the prime requisites of a bank currency. The clause referred to manifestly tends to aggravate this defect, and it should, therefore, be discarded from the law.

Sections 89 to 94, inclusive, provide for the custody and periodical examination of the plates and dies used in the printing of national-bank notes and for the destruction of material no longer in use. Under the existing law, the Comptroller of the Currency is responsible for the safe-keeping and proper use of these plates and dies, but since the enactment of that provision the Bureau of Engraving and Printing has been removed from the Treasury building, and it is now a physical impossibility for the Comptroller of the Currency to have any knowledge



of or supervision over the keeping or the handling of these plates and dies.

Section 97 modifies the existing law as to national-bank notes, so as to permit them to be counted as a part of the cash reserve of the banks. This feature is introduced rather to settle a doubt than to make a change, because there seems to be good reason to believe that these notes may be so counted under the existing law.

Section 98 provides that the cashier's signature to the circulating notes of the bank may be affixed by an agent appointed with due formality. This provision, it is believed, will relieve many banks from an inconvenience which at times is quite serious.

Section 114 repeals the requirement that banks extending their corporate existence shall after three years deposit lawful money to the amount of their outstanding circulation.

Section 115 extends to the entire national-bank circulation the provision in section 6, act of July 12, 1882, which reserves to the United States whatever profit arises from the failure to redeem the notes of banks extending their corporate existence; and in this connection it should be observed that the other provisions in section 6 of that act are omitted from this code. The omitted clauses provide that the circulating notes of extended banks shall be retired, and that notes of a different and readily distinguishable design shall be issued in place of them.

The purpose of the provision now omitted is not obvious, especially as the act declares that the bank after extension "shall continue to be in all respects the identical association it was before the extension of its period of succession."

The debate on the bill (see Congressional Record, pages 2534 to 5878, volume 13, parts 3 to 6, inclusive, Forty-seventh Congress, first session) shows that the change in the design of the notes was connected with the provision reserving to the United States any profit arising from the non-presentation for redemption of the old issue of notes.\*

It seems to have been intended that the notes of new design, now known as the series of 1882, should be issued only to banks extending their period of succession, whereas it appears that all banks that have been organized since the passage of the act in question have received notes of the series of 1882, and therefore the distinction has now been lost, which was presumably intended to be preserved, between the circulation of extended banks and of those still operated under their original certificates of organization. It is impracticable at this late day to re-establish this distinction, because of 2,263 banks issuing notes of the series of 1882 only 1,217 have been extended.

While the act of 1882 contains the only express provision in the statutes reserving to the Treasury the profit arising from the non-presentation of national-bank notes, yet under the operation of the act of June 20, 1874, all profits from that source must necessarily remain in the

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\* The bill was reported from committee by Mr. Crapo, of Massachusetts, who, in the course of his remarks, May 13, 1882, while it was under discussion in the House, said:

"There can be no doubt, while all the burdens attending the issue and circulation of bank notes fall upon the banks, that all the gain from loss of bank notes inures to the Government. To avoid any delay in receiving this gain the sixth section of the bill provides for a new issue of bank notes, and a redemption of the present issue, as summarily and effectually as is possible by the liquidation of the banks. The bill under consideration disposes of all doubts, if any exist, as to who shall receive the profits resulting from lost bank notes." (Page 3904, vol. 13, part 4, Cong. Record.)



Treasury, because the Treasury is the depository of the ultimate redemption fund of every bank, and it is certain that the moment will never come within the period of succession of any bank when it can be determined whether or not at some time thereafter its still outstanding notes may not be presented for redemption at the Treasury.

For these reasons it is considered no departure from existing law, and no infringement upon the rights which any bank can establish or enjoy, to embody in a code framed for continuous application to a permanent system the distinct provision that all uncalled-for moneys in the various redemption funds shall ultimately belong to the United States, while it is a distinct gain to get rid of the obligation to keep up an unnecessary and confusing distinction between circulating notes issued by banks organized prior to July 12, 1882, but not yet extended, and those issued by banks organized or extended after that date.

If these views prevail with Congress, it will, no doubt, also seem expedient to adopt the series of 1882 as a uniform design for the entire national-bank currency, and in that case it will be no more than just to provide by an appropriation from the Treasury for the expense of preparing new plates for the 797 banks now entitled to the notes of the old design.

Section 127 is that to which allusion is made in explaining section 51. There seems to be in some large cities, especially where the banks are concentrated in one part of the city, out of the reach of many of their customers, a growing need for some such provision as is made in this section.

Sections 134 and 135 preserve all existing provisions as to reserve, except that which allows the 5 per cent. fund in the hands of the Treasurer of the United States for the redemption of circulating notes to be counted as a part of the lawful-money reserve against deposits.

It seems barely possible that the intent of section 3, act of June 20, 1874, in this regard may have been misapprehended, but in any case it is anomalous in law and misleading in practice to count as a part of the reserve against deposits a fund wholly devoted to the redemption of circulation and not to any, even the least, extent available for paying depositors.

Except in the cases of some few banks of which the circulation is large and the deposits small, no material inconvenience is likely to be caused by the omission of the redemption fund from the items of reserve, especially if the recommendation is adopted to count national-bank notes on hand as part of the lawful-money reserve against deposits. On October 5, 1887, the banks held in the aggregate in their cash \$21,937,884 national-bank notes, while the total amount on deposit in the redemption fund was only \$8,310,442.25.

Section 136 relieves banks of the obligation of keeping a cash reserve against Government deposits. The existing statute requires a reserve on all deposits, and its language admits of no exception, but it is probable that this was not meant to include deposits of public money, because the Secretary of the Treasury is authorized by law to determine, in his own discretion, the security for, and the regulations applicable to, such deposits. It is believed that the proposed amendment will facilitate the operations of the Treasury. It will certainly relieve the depository banks of a needless and an expensive requirement.

Section 146 is intended to remedy an inconsistency in the present law, which gives the Comptroller of the Currency power to place a



receiver in charge of a bank of which any impairment of capital is not made up within three months after notice from him, while under the same circumstances the directors can not enforce assessments against stockholders until four months after such notice.

Sections 147 to 150, inclusive, contain what is believed to be a very salutary check upon the managers of national banks in respect to investments in real-estate securities. Since the liabilities of banks are payable on demand, the fundamental principle of good banking is that the assets should be readily convertible into money. Real estate and real-estate securities are hardly ever readily convertible, while under conditions often arising they become inconvertible and remain so for long periods of time. Experience teaches that these conditions are sure to arise just when the exigencies of the community demand from banks the largest and readiest money accommodation.

Dealing in real estate and in bonds and debentures secured by real estate is of course an entirely legitimate employment for private or corporate capital, and there seems no lack of capital seeking such employment; it is generally safe, and often profitable; but commercial banks should be restrained from investing their deposits in such forms, lest their depositors should be exposed to the danger of finding that the cash upon which they depend for their current transactions has become locked up in investments, which, however safe and profitable for the bank, can not be made to reproduce the cash at the moment at which it is most urgently needed. Statistics presented in the Report of this year show that real-estate investments are responsible wholly or in part for the failure of 16 out of the 100 national banks of which the causes of failure have been ascertained.

While the general principle here stated is indisputable, and admits of but few exceptions in its application to settled communities where real-estate investments constantly tend to increased permanence, yet it should not be overlooked that in some sections of the country a very large amount of active capital is always seeking employment in real-estate securities, which tends to make such securities exceptionally convertible, and it is no doubt difficult for the banks situated in those localities to keep themselves entirely free from this business. To meet these cases, section 148 has been framed in such a way as to afford to such banks an opportunity to accommodate their customers and promote the general business around them without too much risk of becoming embarrassed with locked-up funds.

Sections 151 and 152 are designed to give more elasticity to the present provision of law which limits to one-tenth of the capital of the bank, loans of money to any individual, firm, or corporation. This is a perplexing subject, and it is difficult to regulate it by statute satisfactorily; yet experience proves that existing restraints have been on the whole salutary in their character, for in many cases disaster has followed the disregard of them.

The statistics of failures already referred to show that excessive loans (which are generally made to officers and directors of the banks, or to firms or companies in which they are interested) have caused wholly or in part 18 out of 100 failures.

Section 153 provides a penalty for making loans contrary to law. Heretofore the only penalty attaching to a violation of such restraints was the forfeiture of the franchise of the bank and the dissolution of the corporation, a punishment quite out of proportion to the offense, except under circumstances of concealment and aggravation rarely occurring,



and still more rarely discovered before the failure of the bank renders the penalty superfluous.

Sections 155 to 160, inclusive, are intended to throw some additional safeguards around the administration of the banks, and to impress upon the directors a more definite sense of responsibility by indicating to them practical methods for discharging their trusts.

Section 161 embodies, with slight modifications, the prohibition contained in section 5208 of the Revised Statutes, against certifying checks not drawn against actual money. I respectfully submit that it would be well to strike this provision out of the law altogether, because experience shows that it has failed to prevent the practice of certifying checks representing stock operations, against which it is understood to have been aimed, while it has excluded national banks from very valuable business which State institutions, which are not subject to the same prohibition, carry on free from the wholesome supervision to which national banks are subjected.

If, however, the provision is to be retained in the law, I earnestly recommend the adoption of the modification herein submitted, so as to relieve from its operation legitimate and well-recognized methods of accommodation that materially facilitate the commercial business of the country.

Section 163 embodies the present usury law, except that it permits of special contracts as to rate of interest in the States and Territories where no usury law exists.

In this connection I make bold to say that, in my judgment, it would be a decided step toward emancipating industry from the trammels of antiquated notions of governmental guidance to omit from this code all reference to usury and to leave only a provision fixing the rate of interest in the absence of special stipulation between lender and borrower. No one of experience can doubt that money would be cheaper and more accessible to all borrowers if there were no usury laws in force anywhere in the United States.

Section 172 reduces the penalty from \$100 a day to \$10 a day in cases where the banks fail to transmit reports within the period prescribed in the statutes. The present law has never been fully enforced, and probably can not be; the penalty is excessive.

Sections 174 to 176, inclusive, enlarge the provisions of law applying to examiners of national banks and define their duties and responsibilities. The effect of these sections is mainly to incorporate into the statute what has heretofore been practiced by the best examiners.

Section 177 establishes a new scale for reckoning the assessment of examination fees upon national banks.

From many points of view it would be expedient for the examiners to be paid out of the tax upon the national banks, and not by fees. The present system establishes relations between the bank and the examiner which are inconsistent with the functions of that officer and with what ought to be his attitude toward the bank.

Sections 179 and 180 relieve banks of the obligation to pay fees for preliminary examination, and provide for these fees and the expenses of special examinations being paid out of such appropriation as Congress may make for that purpose.

In the Report for 1886 I recommended the employment of supervising examiners, to be paid by the Government, and the views then entertained as to the value of such an addition to the inspection machinery of the system have been confirmed in the highest degree by the additional experience and observation of the last twelve months.



The advantages to be secured may be briefly stated as follows :

1. That banks may be specially examined at any point of time between the dates of ordinary examination without exciting alarm in the community and without reflecting upon the management of the bank.

Such intermediate examinations are often very desirable in order to clear up doubtful inferences from reports of examiners and reports of condition, and to set at rest apprehensions excited by communications reaching the Comptroller's office. Banks are sometimes clandestinely assailed by local enemies, and sometimes a truthful warning comes from an obscure or a doubtful source. It is impossible for the Comptroller to discriminate between the true and the false in such charges, while their simple existence places him under a responsibility from which the present system of examination provides no method of relief. If he orders a special examination and the charges prove to be false, the mere examination, by discrediting the bank, inflicts upon it unmerited and often irreparable injury. If the apprehension of these consequences should deter the Comptroller from ordering an examination in a case where the charges afterward turn out to have been true, he will find it difficult to escape censure from the community which has apparently had its losses aggravated by what seems to be indifference or something worse.

2. The visits of a supervising examiner will afford to the banks, especially those in remote localities, a protection which they can not now receive against arbitrary or otherwise improper conduct on the part of the local examiner, and will also protect both the banks and the public against injury in case the local examiner proves to be inattentive, incompetent, or corrupt.

3. Supervising examiners will carry with them all over the Union a knowledge of correct and uniform methods of business, and, if properly selected, will possess the capacity of instructing both the local examiners and the officials of the banks in respect to these matters. Statistics show that out of 100 failures of national banks, 27 are due wholly to bad management, and in 36 other cases bad management contributed to the failure. Sixty-three per cent. of failures thus appear attributable in whole or in part to ignorance and to loose methods of business.

4. Supervising examiners will have circuits beginning and ending with the office of the Comptroller, and they will supply a means by which this officer can obtain definite and comprehensive information about banking interests in remote sections and about the local examiners. Such information is very important to a proper administration of the office at Washington ; but it is still more important to the banks that the Comptroller should understand their circumstances and their needs, varying, as these do, according to the peculiarities of different sections, and that he should have trustworthy information as to the character, methods, and personal bias of the local examiners.

Sections 185 and 186 give to the Comptroller of the Currency a reasonable degree of supervision over national banks that have gone into voluntary liquidation. It appears to have been held in former years that after associations had, in accordance with law, made some progress in voluntary liquidation, the Comptroller might lawfully interpose and appoint a receiver to wind up their affairs. As the law now stands, it does not appear to me to justify action in accordance with these precedents, and, if this is the case, there is obviously a gap in the completeness of the protection which the law aims to extend to the creditors and stockholders of national banks.



Sections 188 and 189 prescribe the duties of the directors and officers of national banks that are in a position of insolvency. They embody existing provisions and the decisions of the courts in respect to matters not now provided for by statute.

Sections 195 to 197, inclusive, provide for the discharge of receivers of national banks in cases not provided for in the existing law. Justice seems to require some such enactments as are here proposed, and without them it may reasonably be expected that the difficulty now experienced of obtaining the best men for receivers will constantly increase.

Sections 198 and 199 supplement the present law for the selection of an agent of stockholders by supplying certain details now required by the Comptroller but which should have statutory force.

Section 206 affords to agents of stockholders the means of obtaining their discharge, no such means now existing.

Sections 207 to 209, inclusive, provide for the case of a bank which has been restored to solvency during the receivership, and which the stockholders desire to revive under its old name. Such a case was lately presented when, within thirty days of the appointment of a receiver for the Abington National Bank, of Abington, Mass., the creditors were paid in full, with interest, and sufficient assets remained to justify resumption of business upon a capital above the minimum limited to the locality. The name and reputation of this bank were regarded by its stockholders as of material value, and, being desirous that that value should not be lost to them by a change of name, they made application to be allowed to resume business. After careful examination of the laws, I could find nothing either permitting or forbidding compliance with this application; it appeared to be a matter not provided for either way, and therefore I could reply only that if the stockholders unanimously agreed to resume, I would recognize the bank as again in operation.

Section 213 re-enacts section 380 of the Revised Statutes, with a proviso which is intended to obviate the claim made by some district attorneys that the statute permits them to force upon receivers of national banks services which are neither required nor desired. I assume that it was not the intention of Congress to confer upon these officers a statutory right to act as counsel to receivers of national banks, irrespective of their qualifications or of their local interests and connections.

Section 217 amends the provision as to a semi-annual tax upon circulation by relieving banks from the tax on so much of their circulation as is predicated upon the minimum deposit of bonds required by law. While for more than one reason it may be well to tax circulation voluntarily taken out or maintained, neither reason nor justice appears to justify a tax on circulation represented by a compulsory deposit of bonds.

Section 223 re-enacts section 5219 of the Revised Statutes, with a change of phraseology aimed at securing to national banks adequate protection against such State and municipal assessment and taxation as places them at a disadvantage in competition with corporations which are doing the same business but which call their operations by special names.

It is only reasonable to believe that there was no intention on the part of Congress to make the discrimination, which has in some cases been inferred from the language of the present statute, between moneyed capital in the hands of individuals and moneyed capital managed by corporations.



Sections 227, 228, and 229 re-enact the provisions of section 5209 of the Revised Statutes, with some changes suggested by experience, others prompted by precaution, and some additions applying to persons appointed to be examiners of national banks.

Section 232 extends the general provisions for the punishment of forgers and other like offenders to persons who, without authority of law, affix signatures to the blank circulating notes printed for national banks, or who issue or circulate such notes knowing that they have not been duly signed by the proper officers of the association for which they were printed. The present law contains no provision for this offense, which is a manifest omission.

Section 235 re-enacts section 5243 of the Revised Statutes, and provides for its enforcement. In the last Report of the Comptroller of the Currency the attention of Congress was called to several instances of violation of section 5243 which have been of long standing, and of which no judicial notice has been taken, either before that report was made or since.

*An act relating to national-banking associations.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, as follows:

CHAPTER I.—THE BUREAU OF THE CURRENCY.

SECTION 1. There shall be in the Department of the Treasury a bureau charged with the execution of all laws passed by Congress relating to national banking associations; the chief officer of which bureau shall be called the Comptroller of the Currency, and shall perform his duties under the general direction of the Secretary of the Treasury. (Sec. 324, R. S.)

SEC. 2. The Comptroller of the Currency shall be appointed by the President, on the recommendation of the Secretary of the Treasury, by and with the advice and consent of the Senate, and shall hold his office for the term of five years unless sooner removed by the President, upon reasons to be communicated by him to the Senate; and he shall be entitled to a salary of five thousand dollars a year. (Sec. 325, R. S.)

SEC. 3. The Comptroller of the Currency shall, within fifteen days from the time of notice of his appointment, take and subscribe the oath of office, and he shall give to the United States a bond in the penalty of one hundred thousand dollars, with not less than two responsible sureties, to be approved by the Secretary of the Treasury, conditioned for the faithful discharge of the duties of his office. (Sec. 326, R. S.)

SEC. 4. There shall be in the Bureau of the Comptroller of the Currency a Deputy Comptroller of the Currency, to be appointed by the Secretary, who shall be entitled to a salary of three thousand five hundred dollars a year, and who shall possess the power and perform the duties attached by law to the office of Comptroller during a vacancy in the office or during the absence or inability of the Comptroller. The Deputy Comptroller shall also take the oath of office prescribed by the Constitution and laws of the United States, and shall give a like bond in the penalty of fifty thousand dollars. (Sec. 327, R. S.)

SEC. 5. The Comptroller of the Currency, when present and acting, may delegate to the Deputy Comptroller of the Currency such part of the powers and duties pertaining to the office of the Comptroller of the Currency as he may consider proper and expedient for the speedy and systematic performance of public business.

SEC. 6. It shall not be lawful for the Comptroller or for the Deputy Comptroller, of the Currency, either directly or indirectly, to be a stockholder or otherwise pecuniarily interested in any national banking association, or in any other institution, corporation, or firm engaged in any banking operations. (Sec. 329, R. S.)

SEC. 7. The seal devised by the Comptroller of the Currency for his office, and approved by the Secretary of the Treasury, shall continue to be the seal of office of the Comptroller, and may be renewed when necessary. A description of the seal, with an impression thereof, and a certificate of approval of the Secretary shall be filed in the office of the Secretary of State. (Sec. 330, R. S., as amended by an Act February 18, 1875.)

SEC. 8. There shall be assigned from time to time to the Comptroller of the Currency by the Secretary of the Treasury suitable rooms in the Treasury building for conducting the business of the Currency Bureau, containing safe and secure fire-



proof vaults, in which the Comptroller shall deposit and safely keep all valuable things belonging to his office; and the Comptroller shall from time to time furnish the necessary furniture, stationery, fuel, lights, and other proper conveniences for the transaction of the business of his office. (Sec. 331, R. S.)

SEC. 9. The Comptroller of the Currency shall employ from time to time the necessary clerks, to be appointed and classified by the Secretary of the Treasury, to discharge such duties as the Comptroller shall direct. (Sec. 328, R. S.)

SEC. 10. The Comptroller of the Currency shall make an annual report to Congress at the commencement of its session, exhibiting—

(1) A summary of the state and condition of all the associations from which reports have been received the preceding year, at the several dates to which such reports refer, with an abstract showing the whole amount of banking capital returned by them, the whole amount of their debts and liabilities, the amount of circulating notes outstanding, and the total amount of their means and resources, specifying the amount of lawful money held by them at the times of their several returns, and such other information in relation to such association as, in his judgment, may be useful.

(2) A statement of the associations which have withdrawn from business during the year, with the amount of their circulation redeemed and the amount outstanding.

(3) A statement of the associations which have failed during the year, or which for any other reason have been placed in the hands of a receiver, together with a special report in each case as to the cause of failure, and the liabilities, assets, and so forth.

(4) A statement exhibiting under appropriate heads the resources and liabilities and the condition of the banks, banking companies, and savings banks, organized under the laws of the several States and Territories, which information shall be obtained by the Comptroller from the reports made by such banks, banking companies, and savings banks to the legislatures or officers of the different States and Territories, and, where such reports cannot be obtained, the deficiency shall be supplied from such other authentic sources as may be available.

(5) The names and compensation of the clerks employed by him, and the whole amount of the expenses of the Bureau of the Currency during the year.

(6) Such suggestions as he may deem proper for the amendment and improvement of the laws relating to national banking associations. (Sec. 333, R. S.)

SEC. 11. The expenses necessarily incurred in executing the laws respecting the procuring of circulating notes, and all other expenses of the Bureau of the Currency, except as otherwise provided, shall be paid out of the proceeds of the taxes or duties assessed and collected on the circulation of national banking associations under this act. (Sec. 5173, R. S.)

## CHAPTER II.—ORGANIZATION OF ASSOCIATIONS.

SEC. 12. Associations for carrying on the business of banking under this act may be formed by any number of natural persons, not less in any case than five. (Sec. 5133, R. S.)

SEC. 13. The persons forming the associations shall enter into articles of association, which shall specify in general terms the object for which the association is formed, and may contain any other provisions, not inconsistent with law, which the association may see fit to adopt for the regulation of its business and the conduct of its affairs. These articles shall be signed by the persons uniting to form the association, and a copy of them shall be forwarded to the Comptroller of the Currency, to be filed and preserved in his office. (Sec. 5133, R. S.)

SEC. 14. The persons uniting to form such association shall, under their hands make an organization certificate, which shall specifically state—

(1) The name assumed by such association, which name shall be subject to the approval of the Comptroller of the Currency.

(2) The place where its operations of discount and deposit are to be carried on, designating the State, Territory, or District, and the particular county, and the city, town or village.

(3) The amount of capital stock, and the number of shares into which the same is to be divided.

(4) The names and places of residence of the shareholders, and the number of shares held by each of them.

(5) The fact that the certificate is made to enable such persons to avail themselves of the advantages of this act. (Sec. 5134, R. S.)

SEC. 15. The organization certificate shall be acknowledged before a judge of some court of record, or notary public, and, together with the acknowledgment thereof, authenticated by the seal of such court or notary, shall be transmitted to the Com-



troller of the Currency, who shall record and carefully preserve the same in his office. (Sec. 5135, R. S.)

SEC. 16. Upon duly making and filing articles of association and an organization certificate, the association shall become, as from the date of the execution of its organization certificate, a body corporate. (Sec. 5136, R. S.)

SEC. 17. The capital stock of associations organized under this act shall not be less than the amounts following:

(1) Every association in a city having more than fifty thousand inhabitants, two hundred thousand dollars.

(2) Every other association, one hundred thousand dollars, except that, with the approval of the Secretary of the Treasury, associations with a capital stock of not less than fifty thousand dollars each may be organized in any place having not more than six thousand inhabitants. (Sec. 5138, R. S.)

SEC. 18. The capital stock of each association shall be divided into shares of one hundred dollars each and be deemed personal property, and shall be transferable on the books of the association in such manner as may be prescribed in the by-laws or articles of association. Every person becoming a shareholder by such transfer shall, in respect to the shares thus acquired, succeed to all the rights and liabilities of the prior holder of such shares. (Sec. 5139, R. S.)

SEC. 19. At least fifty per centum of the capital stock of every association shall be paid in money within thirty days from the execution of the organization certificate and before the association shall be authorized to commence business; and the remainder of the capital stock shall be paid in installments of at least ten per centum each on the whole amount of the capital as frequently as one installment at the end of each succeeding month from the time the association shall be authorized by the Comptroller of the Currency to commence business. The payment of each installment shall be certified to the Comptroller, under oath, by the president or cashier of the association. (Sec. 5140, R. S.)

SEC. 20. Whenever any shareholder, or his assignee, fails to pay any installment on the stock when the same is required by the preceding section to be paid, the directors of such association may sell the stock of such delinquent shareholder at public auction to any person who will pay the highest price therefor, to be not less than the amount then due thereon, with the expenses of advertisement and sale; and the excess, if any, shall be paid to the delinquent shareholder. Three weeks' previous notice of such sale shall be given in a newspaper of general circulation published in the city or county where the association is located. (Sec. 5141, R. S.)

SEC. 21. If no bidder can be found who will pay for such stock the amount due thereon to the association, and the cost of advertisement and sale, the amount previously paid shall be forfeited to the association, and such stock shall be sold as the directors may order, within six months from the time of such forfeiture, and if not sold it shall be canceled and deducted from the capital stock of the association. (Sec. 5141, R. S.)

SEC. 22. If such cancellation and reduction shall reduce the capital of the association below the minimum of capital required by law, the capital stock shall, within thirty days from the date of such cancellation, be increased to the required amount; in default of which a receiver may be appointed by the Comptroller of the Currency to close up the business of the association. (Sec. 5141, R. S.)

SEC. 23. Whenever a certificate is transmitted to the Comptroller of the Currency, as provided in this act, and the association transmitting the same notifies the Comptroller that at least fifty per centum of its capital stock has been duly paid in, and that such association has complied with all the provisions of this act required to be complied with before an association shall be authorized to commence the business of banking, the Comptroller shall examine into the condition of such association, ascertain especially the amount of money paid in on account of its capital, the name and place of residence of each of its directors, the amount of the capital stock of which each is the owner in good faith, and generally whether such association has complied with all the provisions of this act required to entitle it to engage in the business of banking; and he shall cause to be made and attested by the oaths of a majority of the directors, and by the president or cashier of the association, a statement of all the facts necessary to enable him to determine whether the association is lawfully entitled to commence the business of banking. (Sec. 5168, R. S.)

SEC. 24. If, upon a careful examination of the facts so reported, and of any other facts which may come to his knowledge, whether by means of a special commission appointed by him for the purpose of inquiring into the condition of such association or otherwise, it appears that such association is lawfully entitled to commence the business of banking, the Comptroller of the Currency shall give to such association a certificate, under his hand and official seal, that such association has complied with all the provisions required to be complied with before commencing the business of banking, and that such association is authorized to commence such business. But the Comptroller may withhold from any association his certificate author-



izing the commencement of business, whenever he has reason to suppose that the shareholders have formed the same for any other than the legitimate objects contemplated by this act. (Sec. 5169, R. S.)

SEC. 25. The association shall cause the certificate issued under the preceding section to be published for at least sixty days next after the receipt thereof in some newspaper published in the city or county where the association is located. (Sec. 5170, R. S.)

SEC. 26. Any association, after filing notice in the office of the Comptroller of the Currency, may, by the vote of shareholders owning two-thirds of the shares, increase its capital stock, in accordance with the provisions of this act, to any sum, notwithstanding the limit fixed in its original articles of association and determined by the Comptroller. No increase of capital shall be valid until the whole amount of such increase is paid in, and notice thereof has been transmitted to the Comptroller of the Currency, and his certificate obtained specifying the amount of such increase of capital stock, and that it has been duly paid in as part of the capital of such association; but failure to notify the Comptroller and to obtain his certificate shall not exempt subscribers to such increase of capital from any obligation or responsibility undertaken by them or arising out of such subscription. No increase of the capital stock of any association, either within or beyond the limit fixed in its original articles of association, shall be made except in the manner herein provided. (Act May 1, 1886, sec. 1, and sec. 5142, R. S.)

SEC. 27. Any association, by the vote of shareholders owning two-thirds of the stock may reduce its capital stock to any sum not below the amount required by section seventeen of this act, and not below the amount required for its outstanding circulation. But no such reduction shall take effect and no payments shall be made on account thereof until the action of the shareholders has been duly certified to the Comptroller of the Currency, and his approval has been obtained. (Sec. 5143, R. S.)

SEC. 28. Any association, with the approval of the Comptroller of the Currency, may change its title by vote of shareholders owning two-thirds of the stock. (Act May 1, 1886.)

SEC. 29. Any association, by a vote of shareholders owning two-thirds of the stock, and with the approval of the Comptroller of the Currency, may change its location to any place within the same State not more than thirty miles distant. But if the capital stock of the association is less than the amount prescribed for associations to be established in the place to which the association is to remove, it must be increased to the required amount before such removal; and if the increase of capital involves an increase in the amount of bonds to be deposited with the Treasurer of the United States, the additional bonds shall be deposited before the removal. (Act May 1, 1886.)

SEC. 30. A duly authenticated notice of the new title or location selected, and of the vote authorizing the change, shall be sent to the office of the Comptroller of the Currency; and no change of title or location shall be made or claimed until the Comptroller shall have issued his certificate of approval of the same. (Act May 1, 1886.)

SEC. 31. All rights, privileges, and powers, and all debts and liabilities of the association under its old title or at its old location shall devolve upon and inure to the association under its new title and at its new location. No change of title or location shall release any association from any liability incurred previous to such change, or affect any action or proceeding in law to which it is a party, or in which it is interested. (Act May 1, 1886.)

SEC. 32. No association shall make any change in its articles of association by which the rights, remedies, or security of existing creditors of the association shall be impaired. (Sec. 5139, R. S.)

SEC. 33. The affairs of each association shall be managed by a board of directors, not less than five in number, exclusive of the vice-president, cashier, assistant cashier, or any other officer, except the president, who may be a member of the board. (Sec. 5145, R. S.)

SEC. 34. The directors shall be elected by the shareholders at a meeting to be held at any time before the association is authorized by the Comptroller of the Currency to commence the business of banking, and afterward at meetings to be held on such day in January of each year as is specified in the articles of association. They shall hold office for one year, and until their successors are elected and have qualified. (Sec. 5145, R. S.)

SEC. 35. If the articles of association do not fix the day on which the election shall be held, the day for the election shall be designated by the board of directors in their by-laws, or otherwise; or if the directors fail to fix the day, shareholders representing two-thirds of the shares may do so. (Sec. 5149, R. S.)

SEC. 36. If, from any cause, an election of directors is not made at the time appointed, the association shall not be dissolved on that account, but an election may be held on any subsequent day. Thirty days' notice of such election shall be



given in all cases in a newspaper published in the city, town, or county in which the association is located. (Sec. 5149, R. S.)

SEC. 37. In all elections of directors, and in deciding all questions at meetings of shareholders, each shareholder shall be entitled to one vote on each share of stock held by him. Shareholders may vote by proxies duly authorized in writing; but no officer or employee of such association shall act as proxy. No vote shall be allowed on any share of which the certificate is held by or for the association as collateral security, or otherwise, or on which there is any installment or assessment due and unpaid, in whole or in part. (Sec. 5144, R. S.)

SEC. 38. Any vacancy in the board shall be filled by appointment by the remaining directors, and any director so appointed shall hold his place until the next election. (Sec. 5148, R. S.)

SEC. 39. The directors shall choose one of their number to be the president of the board. (Sec. 5150, R. S.)

SEC. 40. Every director must, during his whole term of service, be a citizen of the United States, and at least three-fourths of the directors must have resided in the State, Territory, or District in which the association is located, for at least one year immediately preceding their election, and three-fourths of every board must at all times consist of permanent residents in such State, Territory, or District. Every director during his continuance in office must own in his own right, free from any lien, at least ten shares of the capital stock of the association of which he is a director. (Sec. 5146, R. S.)

SEC. 41. Any director who ceases to be the owner of ten shares of the capital stock of the association, or who becomes in any other manner disqualified, shall thereby vacate his place. Notice of any vacancy so arising shall at once be given to the Comptroller of the Currency by the president or cashier. (Sec. 5146, R. S.)

SEC. 42. Each director, when appointed or elected, shall take an oath that he will at all times inform himself as to the business and condition of such association, and so far as the duty devolves on him will diligently and honestly administer its affairs; that he will not knowingly violate, or willingly permit to be violated, any of the laws relating to national banking associations; and that he is the owner, in good faith and in his own right, of the number of shares of stock required by this act, subscribed by him, or standing in his name on the books of the association, and that the same is not hypothecated, or in any way pledged as security for any loan or debt. Such oath, subscribed by the director making it and certified by the officer before whom it is taken, shall be immediately transmitted to the Comptroller of the Currency, and shall be filed and preserved in his office. (Sec. 5147, R. S.)

SEC. 43. If any person elected or appointed a director shall fail to qualify, by taking the prescribed oath, within thirty days from the date of such election or appointment, his place in the board shall be deemed to be vacant and shall be filled as in other cases of vacancy.

SEC. 44. Any director may resign from the board upon serving upon the president, vice-president, or cashier written notice of his intention so to do. But such resignation shall not take effect until an acknowledgment or proof of such service shall have been filed with the Comptroller of the Currency, and his certificate to that effect shall have been obtained, and shall have been published for at least thirty days in every issue of the newspaper in which the association is accustomed to publish its statements of condition. A like certificate must be obtained by the association and similarly published whenever a vacancy occurs in the board by the death, removal, or disqualification of a director.

SEC. 45. Any director may request the Comptroller of the Currency at any time, upon a written statement of his reasons therefor, to cause an examination to be made into the affairs of the association; and the Comptroller, if he is satisfied that the request is made in good faith and upon reasonable grounds, may order such examination to be made. But the Comptroller may require the director making the request to enter into a stipulation to pay the cost of such examination, if it shall prove to have been unnecessary, and to deposit beforehand a sufficient sum of money for that purpose.

SEC. 46. If the directors of any national banking association shall knowingly violate or knowingly permit any of the officers, agents, or servants of the association to violate any of the provisions of this act, all the rights, privileges, and franchises of the association shall be thereby forfeited. But before the association shall be declared dissolved such violation shall be determined and adjudged by a proper circuit, district, or Territorial court of the United States, in a suit brought for that purpose by the Comptroller of the Currency, in his own name. In case of such violation, every director who participated in or assented to the same shall be held liable in his personal and individual capacity for all damages which the association, its shareholders, or any other person shall have sustained in consequence thereof. (Sec. 5239, R. S.)



SEC. 47. Any bank incorporated by special law, or any banking institution organized under a general law of any State, may become a national banking association under this act by the name prescribed in its organization certificate; and in such case the articles of association and the organization certificate may be executed by a majority of the directors of the bank or banking institution; and the certificate shall declare that the owners of two-thirds of the capital stock have authorized the directors to make such certificate and to change and convert the bank or banking institution into a national banking association. A majority of the directors, after executing the articles of association and organization certificate, shall have power to execute all other papers, and to do whatever may be required to make the organization perfect and complete as a national banking association. (Sec. 5154, R. S.)

SEC. 48. The shares of any such association may continue to be for the same amount each as they were before the conversion; and any State bank which is a stockholder in any other bank by authority of State laws, may continue to hold its stock, although either bank, or both, may be organized under, and may have accepted the provisions of this act. (Sec. 5154, R. S.)

SEC. 49. When the Comptroller of the Currency has given to such association a certificate, under his hand and official seal, that the provisions of this act have been complied with, and that it is authorized to commence the business of banking, the association shall have the same powers and privileges and shall be subject to the same duties, responsibilities, and rules, in all respects, as are prescribed for other associations originally organized as national banking associations, and shall be held and regarded as such an association. But no such association shall have a less capital than the amount prescribed for associations organized under this act. (Sec. 5154, R. S.)

SEC. 50. The directors at the time of the conversion may continue to be the directors of the association until others are elected or appointed in accordance with the provisions of this chapter. (Sec. 5154, R. S.)

SEC. 51. No bank having branches shall continue to operate such branches after being converted into a national banking association.

SEC. 52. Associations may be organized under this act for the purpose of issuing notes payable in gold; and, except as specially provided, such associations shall be subject to all the provisions of law to which the other associations organized under this act are subject. (Sec. 5185, R. S.)

SEC. 53. Any association organized for the purpose of issuing notes payable in gold may be converted into an association with the same powers and obligations in all respects as the other associations organized under this act. Such conversion shall be effected in the same manner in which banks organized under State laws are converted into national banking associations. But the organization certificate shall bear the date of the original organization of the association. (Act February 14, 1880.)

SEC. 54. Nothing in this act shall affect any appointments made, acts done, or proceedings had or commenced in or toward the organization of any national banking association under any laws previously in force; but all associations which were organized or in process of organization under any such law, shall enjoy all the rights and privileges granted, and be subject to all the duties, liabilities, and restrictions imposed by this act. (Sec. 5156, R. S.)

#### CHAPTER III.—EXTENSION OF PERIOD OF SUCCESSION.

SEC. 55. Any association at any time within two years next previous to the date of the expiration of its original period of corporate existence, and with the approval of the Comptroller of the Currency, may, by amending its articles of association, extend its period of succession for a term of not more than twenty years from the expiration of the period of succession named in the articles of association, and shall have succession for such extended period. But such amended articles of association shall not be valid until the Comptroller shall have given to the association a certificate as hereinafter provided. (Act July 12, 1882, secs. 1 and 2.)

SEC. 56. Such amendment of the articles of association shall be authorized by the consent in writing of shareholders owning not less than two-thirds of the capital stock of the association; and the board of directors shall cause such consent to be certified under the seal of the association, by its president or cashier, to the Comptroller of the Currency, accompanied by an application made by the president or cashier for the approval of the amended articles of association by the Comptroller. (Act July 12, 1882, sec. 2.)

SEC. 57. Upon the receipt of the certificate and application provided for in the preceding section, the Comptroller of the Currency shall cause a special examination to be made, at the expense of the association, to determine its condition, and if after such examination, or otherwise, the condition of the association shall appear to him to be satisfactory, he shall give to such association a certificate under his hand and seal that the association has complied with all the provisions required to be complied with, and is authorized to have succession for the extended period named in the



amended articles of association; but if the condition of the association appears to be unsatisfactory, he shall withhold such certificate of approval. (Act July 12, 1882, secs. 2 and 3.)

SEC. 58. Any association so extending the period of its succession shall continue to enjoy all the rights, privileges, and immunities granted to, and shall continue to be subject to all the duties, liabilities, and restrictions imposed upon national banking associations; and it shall continue to be in all respects the identical association it was before the extension of its period of succession. (Act July 12, 1882, sec. 4.)

SEC. 59. If any shareholder not assenting to the amendment extending the period of succession shall, within thirty days from the date of the Comptroller's certificate of approval, give to the directors notice in writing of his desire to withdraw from the association, he shall be entitled to receive from the association the value of the shares so held by him. Such value shall be ascertained by an appraisal made by a committee of three persons, one to be selected by the dissenting shareholder, one by the directors, and the third by these two. If the directors refuse or unnecessarily delay to appoint an appraiser to act for them, the Comptroller of the Currency may make the appointment. In case the value fixed by the committee shall not be satisfactory to the shareholder or to the association, either may appeal to the Comptroller, who shall cause a reappraisal to be made, which shall be final and binding; and if the reappraisal shall change the value fixed by the committee, the expense of reappraisal shall be paid by the party against whom such change is made. The value so ascertained and determined shall be deemed to be a debt due to the shareholder from the association, and shall be forthwith paid by it; and the shares so surrendered and appraised shall be sold at public sale, after due notice, within thirty days after the final appraisal provided for in this section. (Act July 12, 1882, sec. 5.)

SEC. 60. In the organization of any association intended to replace another association, and retaining the name thereof, the holders of stock in the expiring association, in proportion to their shares, respectively, shall be entitled to preference in the allotment of the shares of the new association. (Act July 12, 1882, sec. 5.)

#### CHAPTER IV.—POWERS AND OBLIGATIONS.

SEC. 61. Every national banking association, in the name designated in its organization certificate, shall have power—

- (1) To adopt and use a corporate seal.
- (2) To have succession for the period of twenty years from its organization, unless it is sooner dissolved according to the provisions of its articles of association, or by the act of its shareholders owning two-thirds of its stock, or unless its franchise becomes forfeited by some violation of law.
- (3) To make contracts.
- (4) To sue and be sued, complain and defend, in any court of law or equity, as fully as natural persons.
- (5) To elect or appoint directors, and by its board of directors to appoint a president, vice-president, cashier, and other officers, define their duties, require bonds of them and fix the penalty thereof, dismiss such officers or any of them at pleasure, and appoint others to fill their places.
- (6) To prescribe, by its board of directors, by-laws not inconsistent with law, regulating the manner in which its stock shall be transferred, its directors elected or appointed, its officers appointed, its property transferred, its general business conducted, and the privileges granted to it by law exercised and enjoyed.
- (7) To exercise, by its board of directors, or duly authorized officers or agents, subject to law, all such incidental powers as shall be necessary to carry on the business of banking; by discounting and negotiating promissory notes, drafts, bills of exchange, and other evidences of debt; by receiving deposits; by buying and selling exchange, coin, and bullion; by lending money on personal security; and by obtaining and issuing circulating notes according to the provisions of this act.

But no association shall transact any business, except such as is incidental and necessarily preliminary to its organization, until it has been authorized by the Comptroller of the Currency to commence the business of banking. (Sec. 5136, R. S.)

SEC. 62. A national banking association may purchase, hold, and convey real estate for the following purposes, and for no others:

- (1) Such as shall be necessary for its adequate accommodation and protection in the transaction of its business.
- (2) Such as shall be mortgaged to it as security for debts previously contracted.
- (3) Such as shall be conveyed to it in satisfaction of debts previously contracted in the course of its dealings.
- (4) Such as it shall purchase at sales under judgments, decrees, or mortgages held by the association, or shall purchase in order to secure debts due to it.



But no loan shall be made upon any understanding that the association is afterward to receive a mortgage or lien upon real estate as security therefor, or to take any conveyance of real estate in payment thereof, in whole or in part. And no association shall hold for a longer period than five years the possession of any real estate upon which there is any mortgage or lien, or the title and possession of any real estate or any interest therein, otherwise than for the purpose specified in subdivision one of this section. (Sec. 5137, R. S.)

SEC. 63. All associations designated for that purpose by the Secretary of the Treasury shall be depositaries of public money, under such regulations as may be prescribed by the Secretary; and they may also be employed as financial agents of the Government; and they shall perform all such reasonable duties, as depositaries of public moneys and financial agents of the Government, as may be required of them. The Secretary shall require the associations thus designated to give satisfactory security, by the deposit of United States bonds and otherwise, for the safe keeping and prompt payment of the public money deposited with them, and for the faithful performance of their duties as financial agents of the Government. Every association so designated as receiver or depositary of the public money shall take and receive at par all of the national currency bills, by whatever association issued, which may form part of the public money deposited with it. (Sec. 5153, R. S.)

SEC. 64. The president and cashier of every association shall cause to be kept at all times in the office where its business is transacted a full and correct list of the names and residences of all the shareholders in the association, and the number of shares held by each. Such list shall be subject to the inspection of all the shareholders and creditors of the association, and of the officers authorized to assess taxes under State authority, during business hours of each day in which business may be legally transacted. A copy of such list, as the same shall be on the first Monday of July of each year, verified by the oath of the president or cashier, shall be transmitted to the Comptroller of the Currency within five days from that date, under penalty of ten dollars for each day of delay thereafter. (Sec. 5210, R. S.)

SEC. 65. The shareholders of every association shall be held individually responsible, equally and ratably, and not one for another, for all contracts, debts, and engagements of such association, to the extent of the amount of their stock therein, at the par value thereof, in addition to the amount invested in such shares. (Sec. 5151, R. S.)

SEC. 66. The provisions of the preceding section shall not apply to shareholders of any banking association now existing under State laws, having not less than five millions of dollars of capital actually paid in, and a surplus of twenty per centum on hand, both to be determined by the Comptroller of the Currency; but such shareholders shall be liable only to the amount invested in their shares. Such surplus of twenty per centum shall be kept undiminished and be in addition to the surplus provided for in this act, and if at any time there is a deficiency in such surplus of twenty per centum, the association shall not pay any dividends to its shareholders until the deficiency is made good, and in case of such deficiency the Comptroller of the Currency may compel the association to close its business and wind up its affairs under the provisions of chapter VIII. of this act. (Sec. 5151, R. S.)

SEC. 67. Whenever the surplus fund of any association shall exceed by twenty per centum the amount of its capital stock, the shareholders of such association may be relieved of the individual liability imposed by section sixty-six of this act; and the shareholders of every association may be relieved of such liability in the proportion which the surplus, after deducting an amount equal to twenty per centum of the capital, bears to the whole amount of the capital stock. But no exemption from individual liability shall be obtained through any process by which any portion of the capital stock of an association may be, or may have been, converted into surplus, and in no case shall the shareholders of any association be relieved of any proportion of their individual liability until all the conditions of the two succeeding sections are complied with.

SEC. 68. Whenever the shareholders of an association shall become entitled to any exemption from individual liability, the directors of such association, if they deem advisable, and at such times as shall seem to them proper, may cause the president or cashier to certify to the Comptroller of the Currency the amount of the surplus fund accumulated by the association; and upon the receipt of such certificate the Comptroller shall cause to be made, at the expense of the association, a special examination of its affairs; and if, after such examination had, the Comptroller shall be satisfied that the association is solvent, and that its capital and surplus are represented by good and adequate assets, he shall give to the association a certificate, under his hand and seal, setting forth that the association has complied with all the provisions required to be complied with by this and the preceding section, and specifying the proportion of the exemption from liability on each share of the capital stock.

SEC. 69. The association shall cause the certificate of the Comptroller of the Currency issued under the preceding section to be printed in each issue of a newspaper



published in the city or county where the association is located for at least sixty days next after the issuing thereof.

SEC. 70. If any association, of which the shareholders have become exempt from any portion of their individual liability, shall have its surplus reduced, by losses or otherwise, below the amount required for such exemption, such association, within three months after receiving notice thereof from the Comptroller of the Currency, shall make good the deficiency in the surplus by assessment upon the shareholders pro rata for the amount of capital stock held by each; and, upon notice from the Comptroller, the Treasurer of the United States shall withhold the interest upon all bonds which the association has on deposit with him until otherwise notified by the Comptroller. If any association shall not make good its surplus as herein required, and shall fail to go into liquidation within three months after receiving notice from the Comptroller, a receiver may be appointed by the Comptroller to close up the business of the association.

SEC. 71. If any shareholder shall neglect or refuse to pay within two months any assessment made by the directors for the purpose of restoring reduced surplus, the directors shall cause a sufficient amount of the capital stock of such shareholder to be sold at public auction to make good the deficiency, and the balance, if any, shall be returned to such delinquent shareholder or shareholders. Ten days' notice of such sale shall be posted in the office of the association and shall be published in a newspaper of the city or town where the association is located.

SEC. 72. Persons holding stock as executors, administrators, guardians, or trustees shall not be personally subject to any liabilities as stockholders; but the estates and funds in their hands shall be liable in like manner and to the same extent as the testator, intestate, ward, or person interested in such trust-funds would be, if living and competent to act and hold the stock in his own name. (Sec. 5152, R. S.)

SEC. 73. All savings banks or other banks now organized, or which shall hereafter be organized in the District of Columbia, under any act of Congress, shall be subject to all the laws of the United States applicable to national banking associations, so far as those laws may be applicable to such savings banks or other banks. But no savings bank now established and which has a capital stock paid up in whole or in part shall be required to have a paid-in capital exceeding one hundred thousand dollars. (Act June 30, 1876, sec. 6.)

#### CHAPTER V.—ISSUE AND REDEMPTION OF CIRCULATING NOTES.

SEC. 74. The term "United States bonds," as used throughout this chapter, shall be construed to mean registered bonds of the United States bearing interest; and any reference to the value of such bonds shall be construed to mean the par value, unless the market value is specified. (Sec. 5158, R. S.)

SEC. 75. Every association, before it shall be authorized to commence banking business, shall transfer and deliver to the Treasurer of the United States United States registered bonds, bearing interest, in the amounts following:

(1) Every association having a capital not exceeding two hundred and fifty thousand dollars, an amount equal to not less than one-tenth of the capital stock.

(2) Every association having a capital in excess of two hundred and fifty thousand dollars, an amount not less than twenty-five thousand dollars.

The deposit of bonds made by each association shall be increased as its capital may be increased, so that every association shall at all times have on deposit with the Treasurer United States bonds to the amount herein prescribed. (Secs. 5159 and 5160, R. S.; Act July 12, 1882, sec. 8, and Act June 20, 1874, sec. 4. Sec. 5160, R. S.)

SEC. 76. The bonds transferred to the Treasurer of the United States under the requirements of the preceding section shall be received by him upon deposit, and shall be by him safely kept in his office, until they shall be otherwise disposed of, in pursuance of the provisions of this act; and such bonds shall be held exclusively as security for the circulating notes of the association by which they were transferred, until such notes are redeemed, except as otherwise provided. (Secs. 5159 and 5167, R. S.)

SEC. 77. To facilitate a compliance with section seventy-five of this act, the Secretary of the Treasury is authorized to receive from any association, and cancel, any United States coupon bonds, and to issue in lieu thereof registered bonds of like amount, bearing a like rate of interest, and having the same time to run. (Sec. 5161, R. S.)

SEC. 78. All transfers of United States bonds made by any association under the provisions of this act shall be made to the Treasurer of the United States in trust for the association, with a memorandum written or printed on each bond, and signed by the cashier, or some other officer of the association making the deposit. A receipt shall be given to the association by the Comptroller of the Currency, or by a clerk appointed by him for that purpose, stating that the bond is held in trust for the association on behalf of which the transfer is made, and as security for the redemption and



payment of any circulating notes that have been or may be delivered to such association. (Sec. 5162, R. S.)

SEC. 79. No assignment or transfer by the Treasurer of the United States of any bond deposited with him under the provisions of this act shall be valid unless countersigned by the Comptroller of the Currency. Every such transfer or assignment, immediately after it is so countersigned, shall be entered in a book to be kept by the Comptroller in his office for that purpose. The Comptroller shall state in such entry the name of the association from the account of which the transfer is made, the name of the party to whom it is made, the par value, and the numerical designation and the denomination of each bond transferred. (Secs. 5162 and 5163, R. S.)

SEC. 80. The Comptroller of the Currency, immediately upon countersigning and entering any transfer or assignment by the Treasurer of the United States of any bonds belonging to a national banking association, shall advise by mail the association from the account of which the transfer is made of the kind and numerical designation of the bonds and the amount thereof so transferred. (Sec. 5164, R. S.)

SEC. 81. The Comptroller of the Currency shall have at all times, during office hours, access to the books of the Treasurer of the United States for the purpose of ascertaining the correctness of any transfer or assignment of bonds presented for his countersignature; and the Treasurer shall have the like access to the book mentioned in section seventy-nine of this act, to ascertain the correctness of the entries in the same. The Comptroller shall also have like access to the bonds on deposit with the Treasurer, to ascertain their amount and condition. (Sec. 5165, R. S.)

SEC. 82. Every association having bonds deposited in the office of the Treasurer of the United States shall, once or oftener in each fiscal year, examine and compare the bonds pledged by the association with the books of the Comptroller of the Currency and with the accounts of the association, and, if they are found correct, shall execute to the Treasurer a certificate setting forth the different kinds and the amounts thereof, and that the same are in the possession and custody of the Treasurer at the date of the certificate. Such examination shall be made at such time or times, during the ordinary business hours, as the Treasurer and the Comptroller, respectively, may select. It may be made by an officer or agent of such association, duly appointed in writing for that purpose; and the certificate before mentioned, when made by such officer or agent, shall be of the same force and validity as if executed by the president or cashier. A duplicate of such certificate, signed by the Treasurer, shall be retained by the association. (Sec. 5166, R. S.)

SEC. 83. If any association fail to appoint one of its officers or an agent to make the examination required by the preceding section, or if such officer or agent fail to attend at the time designated, or to make the examination, or to execute the certificate specified, the examination may be made and the certificate may be executed by some person designated for the purpose by the Secretary of the Treasury. And such person, upon a faithful performance of such duties, shall be entitled to recover from the association reasonable compensation therefor, to be fixed by the Comptroller of the Currency.

SEC. 84. The Comptroller of the Currency shall give to each association powers of attorney to receive and appropriate to its own use the interest on the bonds which it has so transferred to the Treasurer. But such powers of attorney shall not apply to any portion of such interest withheld in pursuance of any provision of this act; and they shall become wholly inoperative whenever such association fails to redeem its circulating notes, or is placed in the hands of a receiver or other agent of the Comptroller in accordance with law. (Sec. 5167, R. S.)

SEC. 85. Whenever the market or cash value of any bonds deposited with the Treasurer by any association is reduced below the rate of one hundred dollars for ninety dollars of the circulation issued for the same, the Comptroller of the Currency may demand of the association and receive from it the amount of such depreciation in other United States bonds at cash value, or in money, to be deposited with the Treasurer as long as such depreciation continues. (Sec. 5167, R. S.)

SEC. 86. The Comptroller of the Currency, upon the terms prescribed by the Secretary of the Treasury, may permit an exchange to be made of any bonds deposited with the Treasurer by any association for other bonds of the United States authorized to be received as security for circulating notes, if he is of the opinion that such an exchange can be made without prejudice to the United States. (Sec. 5167, R. S.)

SEC. 87. Upon a deposit of bonds as prescribed by section seventy-five of this act, the association making the same shall be entitled to receive from the Comptroller of the Currency circulating notes of different denominations, in blank, registered and countersigned as hereinafter provided, equal in amount to ninety per centum of the current market value, not exceeding par, of the United States bonds so transferred and delivered; but at no time shall the total amount of circulating notes supplied to any association exceed ninety per centum of its capital stock at such time actually paid in. (Sec. 5171, R. S., and Act July 12, 1882, sec. 10.)



SEC. 88. In order to furnish suitable notes for circulation, the Comptroller of the Currency, under the direction of the Secretary of the Treasury, shall cause plates and dies to be engraved, in the best manner to guard against counterfeiting and fraudulent alterations, and shall have printed therefrom and numbered, such quantity of circulating notes, in blank, of the denominations of five dollars, ten dollars, twenty dollars, fifty dollars, one hundred dollars, five hundred dollars, and one thousand dollars, as may be required to supply the associations entitled to receive the same. Such notes shall bear upon their face the statement that they are secured by United States bonds deposited with the Treasurer of the United States, which statement shall be attested by the written or engraved signatures of the Treasurer and Register and by the imprint of the seal of the Treasury. They shall likewise express upon their face the promise of the association to which they are supplied to pay the amount thereof on demand; and for the proper attestation of this promise blank spaces shall be left for the signatures of the president or vice-president and the cashier. There shall also be printed upon such notes, under such regulations as the Secretary shall prescribe, the charter number of the association to which they are supplied; and they shall bear such devices and statements other than those herein specified, and shall be in such form as the Secretary shall, by regulation, direct. (Sec. 5172, R. S., and Act June 20, 1874, sec. 5.)

SEC. 89. The plates, dies, bed-pieces, and other appliances prepared for the printing of the national-bank notes, together with the original engraved plates, the cylinders and other material used in the preparation thereof, shall be kept in suitable vaults in the building of the Bureau of Engraving and Printing. They shall be at all times, when not in actual use, under the control and direction of the Comptroller of the Currency, but in the special charge of a custodian, who shall be responsible for the safe keeping of such appliances as come into his charge, and for the proper issue and due return, the same day, of every piece taken out for use. The custodian shall keep an accurate record of every such issue and return, and at the end of each calendar month he shall transmit to the Comptroller of the Currency a report in such form as that officer may prescribe. (Secs. 5173 and 5174, R. S.)

SEC. 90. The custodian shall be appointed by the Secretary of the Treasury, and shall be entitled to a salary of three thousand dollars a year. He shall give to the United States a bond in the penalty of twenty-five thousand dollars, with not less than two responsible sureties to be approved by the Secretary, conditioned for the faithful discharge of his duties.

SEC. 91. Once in each year the Secretary of the Treasury shall cause to be examined all the plates, dies, bed-pieces, cylinders, and other appliances used in the preparation of the national-bank notes, and a correct list to be taken thereof, and such list to be compared with the list made the previous year, and all differences to be noted and accounted for, and a full report made to him of such examination and the results.

SEC. 92. All material prepared for or used in the printing of the notes of associations which are in liquidation, or have closed business, and all other material not required for present or future use, shall be destroyed, under such regulations as shall be prescribed by the Comptroller of the Currency and approved by the Secretary of the Treasury.

SEC. 93. The examination and destruction provided for by the two preceding sections shall be conducted by a committee of three persons, one to be selected by the Comptroller of the Currency, one by the Treasurer of the United States, and one by the Register of the Treasury, all subject to the approval of the Secretary of the Treasury. Such committee shall perform its duties under regulations to be established by the Secretary, and each member thereof shall be entitled to such compensation as may be provided by such regulations. But no person appointed for this duty shall hold any position or office under either of the officers charged with the selection of the committee, nor shall the same person be twice appointed upon the committee.

SEC. 94. The expenses of such examinations and destructions shall be paid out of any appropriation made by Congress for the special examination of national banking associations and bank-note plates.

SEC. 95. Every association shall reimburse the Treasury the cost of engraving the plates required for printing its circulating notes. (Act June 20, 1874, sec. 3, and Act June 12, 1882, sec. 6.)

SEC. 96. Upon deposit with the Treasurer of the United States of any United States bonds, bearing interest, payable in gold, in the manner prescribed for other associations, it shall be lawful for the Comptroller of the Currency to furnish to any association organized under section fifty-two of this act circulating notes of different denominations, but none of them of less than five dollars, and not exceeding in amount ninety per centum of the par value of the bonds deposited, which notes shall express the promise of the association to pay them, upon presentation at the office at which they are issued, in gold coin of the United States, and they shall be so redeemable. (Sec. 5185, R. S.)



SEC. 97. After any association receiving circulating notes under this act has caused its promise to pay such notes on demand to be signed by its president or vice-president and cashier, in such manner as to make them obligatory promissory notes payable on demand, at its place of business, such association may issue and circulate the same as money. And the same shall be received at par in all parts of the United States in payment of taxes, excises, public lands, and all other dues to the United States, except duties on imports; and also for all salaries and other debts and demands owing by the United States to individuals, corporations, and associations within the United States, except interest on the public debt, and in redemption of the national currency. They may also be counted as a part of the lawful-money reserve which any association is required to keep on hand against its deposits; but they shall not be available for deposit with the Treasurer of the United States in the redemption fund of five per centum upon circulation. (Sec. 5182, R. S.)

SEC. 98. The cashier, with the approval of the board of directors, which approval shall be entered upon the directors' minutes, and certified to the Comptroller of the Currency, may appoint a deputy to affix the cashier's signature to the circulating notes of the association. But such notes shall not be signed by any assistant or acting cashier.

SEC. 99. No national banking association shall issue any notes or other obligations to circulate as money, except the circulating notes authorized by this act. (Sec. 5183, R. S.)

SEC. 100. The Comptroller of the Currency shall receive, when delivered to him in sums of one hundred dollars or any multiple thereof, worn or mutilated circulating notes issued by any association, and shall furnish to the association other blank circulating notes to an equal amount in place thereof; and, also, upon due proof of the destruction of any circulating notes, he shall deliver to the association by which such notes were issued other blank circulating notes to an equal amount. (Sec. 1584, R. S.)

SEC. 101. The Comptroller of the Currency shall establish regulations for registering in proper books all worn or mutilated notes received by him and all notes which have been redeemed or surrendered to be canceled, and he shall cause all such notes, after identification and registration, to be destroyed by maceration, under regulations to be prescribed by the Secretary of the Treasury, and in the presence of four persons, one to be appointed by the Secretary of the Treasury, one by the Comptroller of the Currency, one by the Treasurer of the United States, and one by the association interested in such destruction. A certificate of such destruction, signed by the parties witnessing the same, shall be made in the books of the Comptroller, and a duplicate thereof shall be by him forwarded to the association the notes of which are thus destroyed. If any association shall fail to appoint some person to witness the destruction of its notes, the Comptroller may designate some person to act as witness for it; and the person so appointed shall be entitled to reasonable compensation for such services. (Sec. 5184, R. S., and Act June 23, 1874.)

SEC. 102. The Comptroller of the Currency may direct any bonds to be returned, in sums of not less than one thousand dollars, to the association which transferred the same, upon the surrender to him and the cancellation of a proportionate amount of its circulating notes. But no such return of bonds shall be made if thereby the remaining bonds which the association has on deposit would be reduced below the amount required by section seventy-five of this act, or below the amount required, either at par or in cash value, to secure the unsurrendered circulating notes of the association. (Sec. 5167, R. S.)

SEC. 103. Any association may take up the bonds deposited by it with the Treasurer of the United States, in excess of the amount it is required to keep on deposit, if no circulating notes have been issued thereon, or when notes have been issued thereon, if a proportionate amount of such notes are surrendered to the Comptroller of the Currency for cancellation without replacement. Any association closing up its business and dissolving its organization may take up, in sums of not less than one thousand dollars, the bonds deposited by it, upon surrendering to the Comptroller a proportionate amount of its circulating notes; and in like manner any association which reduces its capital stock may take up the bonds it has on deposit in excess of the amount required by section seventy-five of this act. (Sec. 5160, R. S.)

SEC. 104. Every association shall at all times keep and have on deposit in the Treasury of the United States, in lawful money of the United States, a sum equal to five per centum of its circulating notes, to be held and used for the redemption of such notes. And when the circulating notes of any associations, assorted or unassorted, shall be presented for redemption to the Treasurer of the United States, in sums of one thousand dollars or any multiple thereof, the same shall be redeemed in United States notes, or, at the option of the Treasurer, in coin of equal current value with such United States notes. Upon the request of the person presenting any national-bank notes for redemption, the Treasurer may, if convenient, pay the same in gold or silver coin certificates. (Act June 20, 1874, sec. 3.)



SEC. 105. All notes redeemed by the Treasurer of the United States under the preceding section shall be charged by him to the respective associations issuing the same, and he shall notify them severally, on the first day of each month, or oftener, at his discretion, of the amount of such redemptions; and whenever such redemptions for any association shall amount to the sum of five hundred dollars, such association so notified shall forthwith deposit with the Treasurer in United States notes, or in such coin or coin certificates as the Treasurer may accept as equivalent thereto, a sum equal to the amount of its circulating notes so redeemed. (Act June 20, 1874, sec. 3.)

SEC. 106. When such redemptions have been reimbursed as required, the circulating notes redeemed shall be forwarded to the respective associations by which they were issued; but if any of such notes are worn, mutilated, defaced, or otherwise unfit for use, they shall be forwarded to the Comptroller of the Currency to be destroyed and replaced. (Act June 20, 1874, sec. 3.)

SEC. 107. Any association desiring to withdraw any of its circulating notes, may, upon the deposit of lawful money with the Treasurer of the United States, in sums of not less than four thousand five hundred dollars, take up the bonds which it has transferred to the Treasurer for the security of such circulating notes, in the order in which it makes such deposit of lawful money; and the outstanding notes of such association, to an amount equal to the lawful money deposited, shall be redeemed at the Treasury of the United States, and destroyed, as prescribed in this chapter. But the bonds on deposit to secure the circulating notes of such association shall not be reduced below the amount required by section seventy-five of this act. (Act June 20, 1874, sec. 4, and Act July 12, 1882, sec. 8.)

SEC. 108. Not more than three millions of dollars of lawful money shall be deposited during any calendar month for the purpose of withdrawing circulating notes as provided in the preceding section. But this provision shall not apply where bonds on deposit with the Treasurer are called by the Secretary of the Treasury for redemption. (Act July 12, 1882, sec. 9.)

SEC. 109. Every association which shall go into voluntary liquidation shall, within six months from the date of the vote to liquidate its affairs, deposit with the Treasurer of the United States lawful money of the United States sufficient to redeem all its outstanding circulation. The Treasurer shall execute duplicate receipts for money thus deposited, stating the amount received by him and the purpose for which it has been received, and shall deliver one to the association and the other to the Comptroller of the Currency; and the money shall be paid into the Treasury of the United States and placed to the credit of such association upon redemption account. (Sec. 5222, R. S.)

SEC. 110. Whenever a sufficient deposit of lawful money to redeem the outstanding circulation of an association proposing to close its business has been made, the bonds deposited by the association to secure payment of its notes shall be reassigned to it. And thereafter the association and its shareholders shall stand discharged from all liabilities upon the circulating notes, and those notes shall be redeemed at the Treasury of the United States. If any such association shall fail to make the deposit and take up its bonds for thirty days after the expiration of the time specified, the Comptroller of the Currency shall have power to sell, at public auction in New York City, the bonds pledged to secure the circulating notes of such association, and, after providing for the redemption and cancellation of such notes, and the necessary expenses of the sale, to pay over any balance remaining to the association or its legal representative. (Sec. 5224, R. S., as amended by Act February 18, 1875.)

SEC. 111. Whenever the Treasurer of the United States has redeemed any of the notes of an association which has commenced to close its affairs, he shall cause the notes to be mutilated and charged to the redemption account of the association; and all notes so redeemed by the Treasurer shall, every three months, be certified to and destroyed by maceration, in the manner prescribed in section one hundred and one of this act. (Sec. 5225, R. S.)

SEC. 112. The provisions of the three preceding sections shall apply also to associations of which the corporate existence expires, and which do not extend their succession, the deposit of lawful money to be made within six months from the expiration of such corporate existence. (Act July 12, 1882, sec. 7.)

SEC. 113. An association which is in good faith winding up its business for the purpose of consolidating with another association shall not be required to deposit lawful money for its outstanding circulation; but its bonds on deposit and its outstanding circulating notes shall be reported by the association with which it is in process of consolidation. (Sec. 5223, R. S.)

SEC. 114. When any association shall extend the period of its succession, the circulating notes issued to it prior to such extension shall be redeemed at the Treasury of the United States, as provided in section one hundred and four of this act; and such notes when redeemed shall be forwarded to the Comptroller of the Currency and de-



stroyed. From time to time as such notes are redeemed new circulating notes shall be supplied to the association. (Act July 12, 1882, sec. 6.)

SEC. 115. Any gain that may arise from the failure to present for redemption the circulating notes of any association shall inure to the benefit of the United States (Act July 12, 1882, sec. 6.)

SEC. 116. All notes of national banking associations redeemed at the Treasury of the United States shall be canceled, except when returned to the association by which they were issued, as provided by section one hundred and six of this act. (Sec. 5223, R. S.)

SEC. 117. All notes of national banking associations, worn, defaced, mutilated, or otherwise unfit for circulation, when received by an assistant treasurer, or by any designated depository of the United States, shall be forwarded to the Treasurer of the United States for redemption as provided in section one hundred and four of this act. (Act June 20, 1874, sec. 3.)

SEC. 118. Whenever any association fails to redeem in the lawful money of the United States any of its circulating notes, upon demand of payment duly made during the usual hours of business, at the office of such association, the holder may cause the same to be protested, in one package, by a notary public, unless the president or cashier of the association offers to waive demand and notice of the protest, and, in pursuance of such offer, makes, signs, and delivers to the party making such demand an admission in writing, stating the time of the demand, the amount demanded, and the fact of the non-payment thereof. The notary public, on making such protest, or upon receiving such admission, shall forthwith forward such admission or notice of protest to the Comptroller of the Currency, retaining a copy thereof. If, however, satisfactory proof is produced to the notary public that the payment of the notes demanded is restrained by order of any court of competent jurisdiction, he shall not protest the same. (Sec. 5226, R. S.)

SEC. 119. All fees for protesting the notes of any association shall be paid by the person procuring the protest to be made, and such association shall be liable therefor; but no part of the proceeds of any bonds deposited by such association shall be applied to the payment of such fees, nor shall such fees be preferred to other claims against an insolvent association. When the holder of any notes causes more than one note or package to be protested on the same day he shall not acquire a claim for more than one protest fee; and no fees shall in any case be allowed for protesting the notes of any association after it has closed its doors in consequence of insolvency. (Secs. 5226 and 5238, R. S.)

SEC. 120. On receiving notice that any national banking association has failed to redeem any of its circulating notes the Comptroller of the Currency, with the concurrence of the Secretary of the Treasury, may appoint a special agent, of whose appointment immediate notice shall be given to such association, who shall immediately proceed to ascertain whether it has refused to pay its circulating notes in the lawful money of the United States, when demanded, and shall report to the Comptroller the fact so ascertained. (Sec. 5227, R. S.)

SEC. 121. If from the protest, and from the report made by the agent appointed under the preceding section, the Comptroller of the Currency is satisfied that such association has refused to pay its circulating notes and is in default, he shall, within thirty days after he has received such report, declare the bonds deposited by such association forfeited to the United States, and they shall thereupon be so forfeited. (Sec. 5227, R. S.)

SEC. 122. Immediately upon declaring the bonds of an association forfeited for non-payment of its notes the Comptroller of the Currency shall give notice, in such manner as the Secretary of the Treasury, by general rules or otherwise, shall direct, to the holders of the circulating notes of such association to present them for payment at the Treasury of the United States, and the same when presented shall be paid in lawful money of the United States; whereupon the Comptroller shall cause the bonds pledged by such association, or so much of them as may be necessary to redeem its outstanding notes, to be sold at public auction in the city of New York, after giving thirty days' notice of such sale to the association. (Secs. 5229 and 5230, R. S.)

SEC. 123. When all the bonds of an association have been sold, as provided in the preceding section, and the proceeds thereof are insufficient for the payment of the outstanding notes of the association, the United States shall have a paramount lien upon all the assets of the association for the amount of the deficiency; and such deficiency shall be made good out of such assets in preference to any and all claims whatsoever, except the necessary costs and expenses of administering the same. (Sec. 5230, R. S.)

SEC. 124. The Comptroller of the Currency, if he deems it for the interest of the United States, may sell at private sale any of the bonds of an association shown to have made default in paying its notes, and receive therefor either money or the circulating notes of the association. But no such bonds shall be sold by private sale for less than par, nor for less than the market value thereof at the time of sale; and no sales of any such bonds, either public or private, shall be complete until the transfer



of the bonds shall have been made with the formalities prescribed by section seventy-nine of this act. (Sec. 5231, R. S.)

SEC. 125. Every association the circulating notes of which shall be redeemed by the Treasurer of the United States, as provided in section one hundred and four of this act, and every association making any deposit of lawful money with the Treasurer for reducing its circulation, shall be assessed the cost of transporting and assorting its notes, and such assessment shall be in proportion to the circulating notes redeemed, and shall be charged to the fund deposited with the Treasurer under the requirement of said section one hundred and four, and every association which shall make a deposit of lawful money for retiring its circulation in full shall, at the time of such deposit, be assessed, for the cost of transporting and redeeming its notes then outstanding, a sum equal to the average cost of the redemption of national-bank notes during the preceding year, and shall thereupon pay such assessment. (Act June 20, 1874, sec. 3, and Act July 12, 1852, sec. 8.)

SEC. 126. The Secretary of the Treasury may from time to time make such regulations respecting the perpetuation of the evidence of the payment of circulating notes presented at the Treasury of the United States for redemption as may seem to him proper. (Sec. 5232, R. S.)

#### CHAPTER VI.—THE BANKING BUSINESS.

SEC. 127. The usual business of each association shall be transacted at an office or banking house located in the place specified in its organization certificate. But, with the approval of the Comptroller of the Currency first obtained, any association may have in such place more than one office for receiving deposits, paying checks, and buying and selling exchange; and in every such case the association shall conform to the requirements of the Comptroller as to the clerical force to be employed and the accounts to be kept at and for each such office, and as to the extra compensation for examinations thereof. (Sec. 5190, R. S.)

SEC. 128. For the purposes of this act the cities of Albany, Baltimore, Boston, Cincinnati, Cleveland, Detroit, Kansas City, Louisville, Milwaukee, New Orleans, Omaha, Philadelphia, Pittsburgh, Saint Joseph, San Francisco, and Washington shall be known as reserve cities; and the cities of Chicago, New York, and Saint Louis shall be known as central reserve cities. (Sec. 5191, R. S.)

SEC. 129. Upon the application, in writing, of three-fourths in number of the associations located in any city of the United States having fifty thousand inhabitants, the Comptroller of the Currency shall have authority to designate such city a reserve city. (Act March 3, 1887.)

SEC. 130. Upon the application, in writing, of three-fourths in number of the associations located in any city of the United States having two hundred thousand inhabitants, the Comptroller of the Currency shall have authority, with the approval of the Secretary of the Treasury, to designate such city a central reserve city. But if any city named in section one hundred and twenty-eight of this act as a reserve city shall be designated a central reserve city, it shall thereafter be known only as a central reserve city. (Act March 3, 1887.)

SEC. 131. Every association in a reserve city, or in a central reserve city, shall at all times have on hand lawful money of the United States equal to at least twenty-five per centum of its deposits and other liabilities payable on demand, and every other association shall at all times have on hand lawful money of the United States equal to at least fifteen per centum of its deposits and its liabilities so payable. But no association is required to keep on hand lawful money on account of Government deposits, except as provided in section one hundred and thirty-six of this act. (Sec. 5191, R. S., and Act March 3, 1887.)

SEC. 132. Whenever the lawful money of any association shall be below the amount required by the preceding section, such association shall not impair its cash resources by making any new loans or discounts, otherwise than by discounting or purchasing bills of exchange payable at sight or on demand, nor make any dividend of its profits until the required proportion between its deposits and its lawful money of the United States has been restored. (Sec. 5191, R. S.)

SEC. 133. Whenever the lawful-money reserve of any association is found to be below the amount required, the Comptroller of the Currency may notify the association to make good its reserve; and if the association shall fail so to do for thirty days after such notice, the Comptroller, with the concurrence of the Secretary of the Treasury, may appoint a receiver to wind up its business. (Sec. 5191, R. S.)

SEC. 134. Three-fifths of the reserve of fifteen per centum required by section one hundred and thirty-one of this act may consist of cash balances due from associations in reserve cities or in central reserve cities; and one-half of the lawful money reserve of associations in reserve cities may consist of cash balances due from associations in central reserve cities. But every association with which any part of the lawful-money reserve of any other association is kept shall first be approved for that purpose



by the Comptroller of the Currency. (Secs. 5192 and 5195, R. S.; Act June 20, 1874, and Act March 3, 1887, sec. 2.)

SEC. 135. Certificates representing specie or lawful money specially deposited by the members of any clearing-house association for the purpose of settling balances between them shall, when owned and held by any association which is a member of such clearing-house, be deemed to be lawful money within the meaning of section one hundred and thirty-one of this act. (Sec. 5192, R. S.)

SEC. 136. Any association designated by the Secretary of the Treasury as a depository of public money may be required by the Secretary to keep on hand on account of such deposits such reserve fund as he may deem expedient. But such deposits shall not be counted in estimating the reserve required under section one hundred and thirty-one of this act.

SEC. 137. The Secretary of the Treasury may receive, at the Treasury or at any sub-treasury, from any national banking association United States notes on deposit, without interest, in sums of not less than ten thousand dollars, and issue certificates therefor in such form as he may prescribe, in denominations of not less than five thousand dollars, payable on demand in United States notes at the place where the deposits were made. The notes so deposited shall not be counted as part of the lawful-money reserve of the association; but the certificates issued therefor may be counted as such, and may be deposited with the Treasurer of the United States as a part of the five per cent. fund for the redemption of the circulating notes of the association. (Sec. 5193, R. S.)

SEC. 138. The power conferred on the Secretary of the Treasury by the preceding section shall not be exercised so as to create any expansion or contraction of the currency. And United States notes for which the certificates are issued under that section, or other United States notes of like amount, shall be held as special deposits in the Treasury and used only for the redemption of such certificates. (Sec. 5194, R. S.)

SEC. 139. No association shall be a member of any clearing-house in which gold certificates issued under the authority of the act of July twelfth, eighteen hundred and eighty-two, and silver certificates shall not be receivable in the settlement of clearing-house balances. (Act July 12, 1882, sec. 12.)

SEC. 140. Every association shall take and receive at par, for any debt or liability to it, any and all notes or bills issued by any lawfully organized national banking association. This provision shall not apply to any association organized for the purpose of issuing notes payable in gold; but every such association shall receive at par in the payment of debts the gold notes of every other such association which at the time of such payment is redeeming its circulating notes in gold coin of the United States. (Secs. 5186 and 5196, R. S.)

SEC. 141. No association shall at any time, or for any purpose, pay out or put in circulation the notes of any bank or banking association which are not at such time receivable, at par, on deposit, and in payment of debts by the association so paying out or circulating them; nor shall any association knowingly pay out or put in circulation any notes issued by any bank or banking association which at the time of such paying out or putting in circulation is not redeeming its circulating notes in lawful money of the United States. (Sec. 5206, R. S.)

SEC. 142. No association shall, either directly or indirectly, pledge or hypothecate any of its notes of circulation, for the purpose of procuring money to be paid in on its capital stock, or to be used in its banking operations, or otherwise; nor shall any association use its circulating notes, or any part thereof, in any manner or form, to create or increase its capital stock. (Sec. 5203, R. S.)

SEC. 143. No association shall make any loan or discount on the security of the shares of its own capital stock, nor be the purchaser or holder of any such shares, unless such security or purchase shall be necessary to prevent loss upon a debt previously contracted in good faith; and stock so purchased or acquired shall be sold at public or private sale within six months from the time of such purchase or acquisition or, in default thereof, a receiver may be appointed by the Comptroller of the Currency to close up the business of the association. (Sec. 5201, R. S.)

SEC. 144. No association shall, during the time it shall continue its banking operations, withdraw, or permit to be withdrawn, either in the form of dividends or otherwise, any portion of its capital stock. But nothing herein shall prevent the reduction of the capital stock of the association under section twenty-seven of this act. (Sec. 5204, R. S.)

SEC. 145. Every association of which the capital stock is not paid up as required by law, and every association of which the capital stock may become impaired by losses or otherwise, shall, within three months after receiving notice thereof from the Comptroller of the Currency, pay the deficiency in the capital stock, by assessment upon the shareholders in proportion to the shares held by each; and the Treasurer of the United States, upon notice from the Comptroller, shall withhold the interest upon all bonds held by him in trust for any such association until otherwise notified by the Comptroller. If any such association shall fail to pay up its capital stock and



shall refuse to go into liquidation, for three months after receiving notice from him, the Comptroller may appoint a receiver to close up its business. (Sec. 5205, R. S.)

SEC. 146. If any shareholder shall neglect or refuse to pay within two months any assessment made by the directors for the purpose of restoring impaired capital, the directors shall cause a sufficient amount of the capital stock of such shareholder to be sold at public auction to make good the deficiency, and the balance, if any, shall be returned to such delinquent shareholder. Ten days' notice of such sale shall be posted in the office of the association, and shall be published in a newspaper of the city or town where the association is located. (Act June 30, 1876.)

SEC. 147. No association shall take, either in its own name, or in the name of any person or corporation for its benefit, any mortgage or lien upon real estate as security for a contemporaneous loan or for future advances made or to be made by it; nor shall any association purchase or hold any bond, note, or evidence of debt so secured, or the shares or debentures of any company or corporation dealing in real-estate securities.

SEC. 148. The provisions of the preceding section shall not apply in either of the following cases:

(1) The discount for an indorser in the ordinary course of business of a bona fide bill of exchange or negotiable promissory note having not more than four months to run, which is deemed by the board of directors a good asset without reference to any mortgage or lien collateral thereto.

(2) The taking of a bill or note so secured which has not more than four months to run, when the same is assigned to the association, in good faith, for the purpose of procuring the extension of a debt previously incurred.

(3) The taking of a mortgage or lien on real estate, or any obligation secured thereby, for the purpose of securing a debt previously contracted in good faith.

But in all the cases specified in this section a full record of the transaction, and of the reasons therefor, shall be entered upon the directors' minutes, and shall be attested by the signatures of a majority of the board.

SEC. 149. Nothing in this act shall be held to invalidate the title of any association to any bonds, debentures, or stocks acquired by it, or to any bill, note, or evidence of debt discounted by it, nor to render any mortgage or lien upon real estate invalid, nor to deprive any association or its assigns of the title to or possession of any real estate, or of any of the remedies to which mortgagees or persons holding liens upon real estate are entitled by the laws of the State, Territory, or District in which the property is situated.

SEC. 150. Every association offending against the provisions of section one hundred and forty-seven of this act shall be liable to a penalty for each infraction at the rate of one per centum per month upon the amount involved therein during the entire period that such obligations or securities are held by it, or by any person or corporation for its benefit.

SEC. 151. The total liabilities to any association, of any person, firm, company, or corporation, for money borrowed, including in the liabilities of a firm or company the liabilities of the several members thereof, shall at no time exceed one-tenth part of the capital stock actually paid in. But the discount of bills of exchange drawn in good faith against actually existing values, shall not be considered as money borrowed by the drawers or indorsers thereof; nor shall the discount of commercial paper actually owned by the persons for whom such discount is made be regarded as money borrowed by the makers of such paper; but in all such cases the limitation herein specified shall apply to the person, firm, company, or corporation, for whose use or benefit, directly or indirectly, any such loans or discounts are made. (Sec. 5200, R. S.)

SEC. 152. The prohibition of the preceding section shall not apply to loans made upon convertible collateral security, of which the cash market value is not less than the amount borrowed thereon, if neither the value nor the convertibility of the security is dependent upon the solvency or the success of any party to the loan. But the total liabilities of any person, firm, or corporation to an association, including loans on collaterals, shall at no time exceed twenty per centum upon the aggregate of its paid-in capital stock and surplus fund.

SEC. 153. Any association which shall make any loan contrary to the provisions of section one hundred and fifty-one of this act shall be subject to a penalty at the rate of one per centum per month on the entire amount of such loan for the period for which it shall have been made, and during which it shall continue.

SEC. 154. No association shall at any time be indebted, or in any way liable, to an amount exceeding the amount of its capital stock at such time actually paid in and remaining undiminished by losses or otherwise, except on account of demands of the nature following:

(1) Notes of circulation.

(2) Moneys deposited with or collected by the association.

(3) Bills of exchange or drafts drawn against money actually on deposit to the credit of the association or due thereto.



(4) Liabilities to the stockholders of the association for dividends and reserved profits. (Sec. 5202 R. S.)

SEC. 155. All losses sustained by any association shall be promptly charged against its undivided profits, and like charge shall be made of all bad debts; and no association shall at any time make or publish any statement of its condition which does not reflect the deduction from its undivided profits of all losses incurred up to that time, and of all bad debts.

SEC. 156. The directors of any association, at stated periods, to be fixed by the by-laws and reported to the Comptroller of the Currency, may declare dividends out of its net earnings, or any portion thereof, except the portion required by section one hundred and fifty-eight of this act to be passed to surplus account; but no dividend shall be made by any association, while it continues its banking operations, to an amount greater than its net profits then on hand, after deducting all losses and bad debts.

SEC. 157. In all cases before any dividend is declared or paid the directors shall ascertain by personal examination that all losses and bad debts have been charged off and that the association otherwise is in a good condition to make such distribution of net earnings; and every director shall be held to have assented to any dividend declared by the board, unless he shall at once notify the Comptroller of the Currency of his dissent.

SEC. 158. Every association shall accumulate a surplus fund equal to at least twenty per centum of its capital stock, by appropriating thereto ten per centum or more of its net profits as ascertained by deducting from the gross earnings and profits all bad debts as defined in section one hundred and sixty-six of this act, and all losses, expenses, and taxes.

SEC. 159. The ascertainment of net profits shall be made by the officers and accountants of the association, under the supervision of the board of directors, at half-yearly intervals, and every time a dividend is to be declared. And whenever the surplus fund of any association is less than twenty per centum of its capital stock, the association shall not declare or pay any dividend until after the ascertainment herein required shall have been made, and until at least ten per centum of the net profits of the last half year or shorter period, if dividends are oftener paid, has been carried to the credit of surplus-fund account.

SEC. 160. No part of the surplus fund shall be withdrawn, in the form of dividends or otherwise, except so much thereof as may be in excess of the amount specified in section one hundred and fifty-eight of this act.

SEC. 161. It shall be unlawful for any officer, clerk, or agent of any national banking association to certify, accept, or otherwise render the bank liable for any check drawn upon the association, unless the person or company drawing the check has on deposit with the association, at the time such check is certified, an amount of money equal to the amount specified therein. Any check so certified by a duly authorized officer shall be a good and valid obligation against the association; but for any act of any officer, clerk, or agent, in violation of this section, the Comptroller of the Currency may assess a penalty upon such association not exceeding one per centum of the amount so unlawfully certified. (Sec. 5208, R. S.)

SEC. 162. The prohibition of the preceding section shall not apply to the certification of checks drawn by regular customers of an association to meet drafts upon them to which bills of lading or transportation receipts for produce or marketable commodities or securities are attached, if these, or other securities equally valuable and convertible, are held by the certifying bank until the overdraft is made good.

SEC. 163. Any association may take, receive, reserve, and charge, on any loan or discount made, or upon any note, bill of exchange, or other evidence of debt, interest at the rate allowed by the laws of the State, Territory, or District where the bank is located, and no more, except that where by the laws of any State a different rate is limited for banks of issue organized under State laws, the rate so limited shall be allowed for associations organized or existing in any such State under this act. When no rate is fixed by the laws of the State, Territory, or District, and no agreement is made in advance with the borrower, an association may take, receive, reserve, or charge a rate not exceeding seven per centum, and such interest may be taken in advance, reckoning the days for which the note, bill, or other evidence of debt has to run. The purchase, discount, or sale of a bona fide bill of exchange, payable at another place than the place of such purchase, discount, or sale, at not more than the current rate of exchange for sight drafts in addition to the interest, shall not be considered as taking or receiving a greater rate of interest. (Sec. 5197, R. S.)

SEC. 164. The taking, receiving, reserving, or charging a rate of interest greater than is allowed by the preceding section, when knowingly done, shall be deemed a forfeiture of the entire interest which the note, bill, or other evidence of the debt carries with it, or which has been agreed to be paid thereon. (Sec. 5198, R. S.)



SEC. 165. In case a rate of interest greater than is allowed by this act has been paid, the person by whom it has been paid, or his legal representatives, may recover back from the association taking or receiving the same, in an action in the nature of an action of debt, twice the amount of the interest thus paid. But such action must be commenced within two years from the time the usurious transaction occurred. (Sec. 5198, R. S.)

SEC. 166. All debts due to any association, on which interest is past due and unpaid for a period of six months, shall be considered bad debts within the meaning of this act, unless the same are well secured or are in process of collection.

SEC. 167. The penalties authorized to be imposed by sections one hundred and fifty, one hundred and fifty-three, and one hundred and sixty-one of this act shall be assessed against the offending association by the Comptroller of the Currency, subject to an appeal to the Secretary of the Treasury; and in default of payment, the amount thereof shall be withheld by the Treasurer from the interest on the United States bonds deposited by such association to secure its circulating notes. In case any penalty in default shall amount to more than the interest due to such association at the next quarterly payment of interest on such bonds, the excess thereof, and the amount of other penalties in default, may be recovered from the association by suit instituted by the Comptroller, in his own name, in the United States district court for the district in which the association is located.

#### CHAPTER VII.—REPORTS AND EXAMINATIONS.

SEC. 168. Every association shall make to the Comptroller of the Currency, according to the form which may be prescribed by him, not less than five reports during each year, each verified by the oath or affirmation of the president, vice-president, or cashier of such association, and attested by the signatures of at least three other directors. Each such report shall exhibit, in detail and under appropriate heads, the resources and liabilities of the association making the same at the close of business on any past day specified by the Comptroller; and it shall be transmitted to the Comptroller within five days after the receipt of a request or requisition therefor from him. (Sec. 5211, R. S.)

SEC. 169. Each report made to the Comptroller of the Currency under the requirements of the preceding section shall, in the same form in which it is made to the Comptroller, be published, at the expense of the association by which it was made, in a newspaper published in the place where such association is established; and such proof of publication shall be furnished as may be required by the Comptroller. (Sec. 5211, R. S.)

SEC. 170. The Comptroller of the Currency shall have power to call for special reports from any particular association whenever, in his judgment, the same are necessary in order to a full and complete knowledge of its condition. (Sec. 5211, R. S.)

SEC. 171. In addition to the other reports required by this act each association shall report to the Comptroller of the Currency, within ten days after declaring any dividend, the amount of such dividend, the amount of net earnings in excess thereof, and such other facts touching the declaration of such dividend as the Comptroller shall prescribe. Such reports shall be attested by the oath of the president, vice-president, or cashier of the association. (Sec. 5212, R. S.)

SEC. 172. Any association failing to make and transmit any report required by this chapter shall be subject to a penalty of ten dollars for each day it delays so to do after the periods respectively mentioned, which penalty shall be assessed by the Comptroller of the Currency. Whenever any association delays or refuses to pay the penalty so assessed, the amount thereof shall be retained by the Treasurer of the United States, upon the order of the Comptroller, out of the interest, as it may become due to the association, on the bonds deposited to secure circulation. (Sec. 5213, R. S.)

SEC. 173. All savings banks or savings and trust companies organized under authority of any act of Congress shall make to the Comptroller of the Currency, and shall publish all the reports which national banking associations are required to make and publish under the provisions of this chapter, and shall be subject to the same penalties for failure to make or publish such reports as are herein provided; which penalties may be collected by suit before any court of the United States in the district in which such savings banks or savings and trust companies may be located. (Act June 30, 1876, sec. 6.)

SEC. 174. The Comptroller of the Currency, with the approval of the Secretary of the Treasury, shall, as often as shall be deemed necessary or proper, appoint a suitable person or persons to make an examination of the affairs of every national banking association and of every savings bank or savings and trust company organized under authority of any act of Congress. Such persons shall be known as examiners of national banks, and each such examiner shall have power to make a



thorough examination into all the affairs of the association, and, in doing so, to examine any of the officers and agents thereof, on oath, and shall make to the Comptroller a full and detailed report of the condition of the association. But no person shall be appointed to examine the affairs of any association in which, or adversely to which, he has any interest, personal or pecuniary. (Sec. 5240, R. S.)

SEC. 175. The Comptroller of the Currency may from time to time assign examiners of national banks to certain cities or districts, and require them to reside at some convenient place therein, or at a point readily accessible thereto, and to exercise a general inspection over all national banking associations therein. But no examiner shall visit or examine any bank except by direction, either general or special, of the Comptroller.

SEC. 176. Every person appointed an examiner of national banks shall take an oath that he will perform faithfully all the duties of his office, and preserve inviolate all confidences reposed in him by the Comptroller of the Currency, or by the officers or agents of any association; and that he will not divulge any information obtained by examination of any bank, except in his official reports or when called to testify in some competent court, nor use, directly or indirectly, such information or his official position or opportunities in any manner not authorized by this act.

SEC. 177. The compensation of persons appointed to examine associations not located in a reserve city or in a central reserve city, or in either of the States of Colorado, Oregon, California, and Nevada, or in any Territory, shall be an annual salary equal to two cents on every thousand dollars of aggregate liabilities of the associations examined during the year, and for each examination an additional sum as follows:

(1) For examining an association having a capital not exceeding one hundred and fifty thousand dollars, twenty dollars.

(2) For examining an association having a capital exceeding one hundred and fifty thousand dollars and not exceeding three hundred thousand dollars, twenty-five dollars.

(3) For examining an association having a capital exceeding three hundred thousand dollars and not exceeding five hundred thousand dollars, thirty dollars.

(4) For examining an association having a capital exceeding five hundred thousand dollars and not exceeding seven hundred and fifty thousand dollars, forty dollars.

(5) For examining an association having a capital exceeding seven hundred and fifty thousand dollars and not exceeding one million dollars, fifty dollars.

(6) For examining an association having a capital of over one million dollars, sixty dollars, and one dollar additional for every one hundred thousand dollars of capital in excess of one million dollars. (Sec. 5240, R. S., as amended by Act February 19, 1875.)

SEC. 178. The compensation of persons appointed to examine associations located in any reserve city, or in any central reserve city, or in either of the States of Colorado, Oregon, California, and Nevada, or in any Territory, shall be fixed by the Secretary of the Treasury, upon the recommendation of the Comptroller of the Currency. (Sec. 5240, R. S., as amended by Act February 19, 1875.)

SEC. 179. The fees for examining associations shall be assessed by the Comptroller of the Currency upon the respective associations so examined; and shall be paid by such associations. (Secs. 5283 and 5240, R. S.)

SEC. 180. The Comptroller of the Currency is authorized, whenever he may deem it useful, to cause examination to be made into the condition of any bank in the District of Columbia organized under act of Congress. The Comptroller, at his discretion, may report to Congress the results of such examination. The expense necessarily incurred in any such examination, and all expenses of any preliminary or other special examination into the condition of any association, wherever situated, shall be paid out of any appropriation made by Congress for special bank examinations; but this provision does not include special examinations of associations in liquidation. (Sec. 332, R. S.)

SEC. 181. No association shall be subject to any visitorial powers other than such as are authorized by this act, or are vested in the courts of justice. (Sec. 5241, R. S.)

#### CHAPTER VIII.—LIQUIDATION AND RECEIVERSHIP.

SEC. 182. When the corporate existence of an association, as fixed in section sixty-one of this act, expires, and is not extended, such corporate existence shall continue for the sole purpose of liquidating the affairs of the association until such affairs are finally closed. (Act July 12, 1882, sec. 7.)

SEC. 183. Any association may go into liquidation and be closed by the vote of shareholders owning two-thirds of its stock. (Sec. 5220, R. S.)

SEC. 184. Whenever a vote to go into liquidation is taken the board of directors shall cause such fact to be certified, under the seal of the association, by its president or cashier, to the Comptroller of the Currency, and shall cause notice to be pub-



tished that the association is closing up its affairs, and that all its circulating notes and all other claims against it are to be presented for payment. Such publication shall be made for a period of two months in a newspaper published in the city of New York, and also in a newspaper published in the city or town in which the association is located. Like publication shall be made whenever an association is to be wound up by reason of the expiration of its corporate existence. (Sec. 5221, R. S., and Act July 12, 1882, sec. 7.)

SEC. 185. Every association in liquidation shall, on the first of January and first of July of each year, report the progress of such liquidation to the Comptroller of the Currency, in such form as he may require; and the Comptroller, if he deems it expedient, may cause such reports to be verified by a special examination at the expense of the association. The reports required by this section shall be made upon the oath or affirmation of the president, vice-president, or cashier of the association, and shall be attested by the signatures of at least three directors.

SEC. 186. Upon the request of any of the creditors or shareholders of an association in liquidation, the Comptroller of the Currency, after due hearing and inquiry, may appoint a receiver to wind up the affairs of such association. Such receiver, in addition to his other powers, shall have power to inquire into the doings of the persons previously conducting the liquidation, and to proceed against them for damages in case they shall appear to have wasted or misappropriated the assets, or to have failed in any other way to administer the affairs of the association prudently and equitably.

SEC. 187. When any association has gone into liquidation the individual liability of the shareholders may be enforced by any creditor of such association by bill in equity, in the nature of a creditor's bill, brought by such creditor on behalf of himself and of all other creditors of the association against the shareholders thereof in any court of the United States having original jurisdiction in equity for the district in which such association was located. (Act June 30, 1886, sec. 2.)

SEC. 188. Whenever an association has failed to pay its circulating notes on demand or to pay the current demands of its depositors, or is otherwise in a position of insolvency, it shall not be lawful for such association or any of its directors, officers, clerks, or agents to pay out any of its notes or other moneys, to receive deposits, to discount or purchase any notes or bills, or in any other way, directly or indirectly, to prosecute the business of banking. But nothing herein shall forbid an association to receive and safely keep money and other property belonging to it, or to redeem its circulating notes. (Sec. 2228, R. S.)

SEC. 189. All transfers of the property or credits of any association, and all acts which prevent or are intended to prevent the application of its assets in the manner prescribed in this chapter shall be utterly void, when made or done after an act of insolvency committed by such association, or in contemplation of insolvency, and with intent to defeat the pro-rata distribution of the assets of the association, or with intent to give any creditor preference over others. No attachment, injunction, or execution shall be issued against an insolvent association or its property before final judgment in any suit, action, or proceeding in any State, county, or municipal court; and where such process shall have been issued, it shall be immediately quashed or dissolved upon proof that the association was insolvent at the time of the issue thereof. (Sec. 5242, R. S.)

SEC. 190. In addition to the cases where the appointment of a receiver is especially provided for, a receiver of a national banking association may be appointed by the Comptroller of the Currency in either of the following cases:

(1) Whenever the Comptroller shall become satisfied, as specified in sections one hundred and eighteen and one hundred and twenty of this act, that the association has failed to pay its circulating notes and is in default.

(2) Whenever after due examination the Comptroller shall become satisfied that the association is insolvent.

(3) Whenever the association is dissolved, and its rights, privileges, and franchises are declared forfeited, as provided in section forty-six of this act.

(4) Whenever any creditor of the association who has obtained a judgment against it in any court of record makes application for the appointment of a receiver, and furnishes the certificate of the clerk of the court that such judgment has been rendered, and has remained unpaid for thirty days after the expiration of the time for taking an appeal or a writ of error. (Sec. 5234, R. S., and Act June 30, 1876, sec. 1.)

SEC. 191. The Comptroller of the Currency may require of the receiver appointed by him such bond and security as he may deem proper. (Sec. 5234, R. S.)

SEC. 192. The receiver appointed by the Comptroller of the Currency shall, under the direction of the Comptroller, take possession of the books, records, and assets of every description of the association, collect all debts, dues, and claims belonging to it, and, upon the order of a court of record of competent jurisdiction, may sell or compound all bad or doubtful debts, and, on a like order, may sell all the real and personal property of the association, on such terms as the court shall direct, and may, if necessary to pay the debts of the association, enforce the individual liability of the



stockholders. The receiver shall pay over all money so obtained to the Treasurer of the United States, subject to the order of the Comptroller; and he shall make report to the Comptroller of all his acts and proceedings. (Sec. 5234, R. S.)

SEC. 193. The Comptroller of the Currency, upon appointing a receiver, shall cause notice to be given, by advertisement in such newspapers as he may direct, for three consecutive months, calling on all persons who may have claims against the association to present the same, and to make legal proof thereof. (Sec. 5235, R. S.)

SEC. 194. From time to time, after full provision has been first made for refunding to the United States any deficiency in the funds specially devoted to redeeming the notes of the association, the Comptroller of the Currency shall make a ratable dividend of the money so paid over to him by the receiver on all such claims as may have been proved to his satisfaction or adjudicated in a court of competent jurisdiction; and, as the proceeds of the assets of the association are paid over to him, he shall make further dividends on all claims previously proved or adjudicated. But all expenses of any receivership shall be paid out of the assets of the association before final distribution of the proceeds thereof. (Secs. 5236 and 5238, R. S.)

SEC. 195. Whenever the assets of an insolvent association are exhausted and its affairs are wound up, the receiver, under instructions from the Comptroller of the Currency, may apply to the United States circuit court for the district in which the association was located, for a final discharge from further accountability; and if it shall appear that he has well and faithfully administered the trust, and that there are no further assets to be realized, the court shall have power to grant him a discharge and to require the cancellation and surrender of his bond or bonds; and thereupon both the receiver and the Comptroller of the Currency shall stand forever discharged from all further accountability for the debts and obligations of such association.

SEC. 196. When any person appointed receiver of an association is removed from such receivership by the Comptroller of the Currency, he may apply to the circuit court of the United States for the district in which such association was located to grant him a discharge from further accountability, and to cause his bond, or bonds, to be canceled and surrendered; and thereupon such court shall have power to summon the Comptroller of the Currency to show cause why such petition should not be granted and, after due hearing and investigation, the court may make such order as shall be deemed proper.

SEC. 197. If any person appointed receiver of an association shall die, or shall permanently absent himself from the country, or if he shall become in any other way unable to make a petition for discharge, or if he shall refuse or neglect to make such petition, such petition may be made in his behalf by his sureties, or by either of them.

SEC. 198. Whenever, after any association has been placed in the hands of a receiver by the Comptroller of the Currency, all claims against such association which have been proved and allowed, and all expenses of the receivership have been paid in full, and lawful money of the United States has been deposited for the redemption of the circulating notes of the association, the Comptroller shall call a meeting of the shareholders for the purpose of electing an agent to receive the remaining assets of the association. Such meeting shall be called by publishing notice for thirty days in a newspaper published in the place where the business of the association was carried on. (Act June 30, 1876, sec. 3.)

SEC. 199. No person shall be allowed to vote at such meeting upon any share of stock upon which the assessment has not been paid in full, or upon any share which has been surrendered to the receiver in compromise or settlement of debts to the association, but all such shares of stock shall be deducted from the whole number of shares, and a majority of such reduced number shall prevail in the election of an agent and in determining all other questions. (Act June 30, 1876, sec. 3.)

SEC. 200. The agent shall be elected by ballot; and he must receive votes representing at least a majority of the stock upon which votes can be cast. (Act June 30, 1876, sec. 3.)

SEC. 201. In selecting an agent, administrators or executors of deceased shareholders may act and sign as the decedent might have done if living, and guardians may so act and sign for their wards. (Act June 30, 1876, sec. 3.)

SEC. 202. Before any of the assets of the association are delivered to the agent some of the shareholders of the association shall execute and file a bond to the satisfaction of the Comptroller of the Currency, conditioned for the payment and discharge in full of any and every claim against the association that may thereafter be proved, before, and allowed by any competent court, and also for the faithful performance of all the duties of the trust. (Act June 30, 1876, sec. 3.)

SEC. 203. When the bond required by the preceding section has been filed, the Comptroller of the Currency and the receiver shall transfer to the agent all the undivided or uncollected or other assets and property of the association then remaining in their hands, or subject to their order or control whereupon the Comptroller and the re-



ceiver shall be discharged and released from any and all liability to such association, and to each and all of the creditors and shareholders thereof. (Act June 30, 1876, sec. 3.)

SEC. 204. For the purpose of enabling them to make the transfer provided for by the preceding section, the Comptroller of the Currency and the receiver are severally empowered to execute any deed, assignment, or other instrument that may be necessary and proper. (Act June 30, 1876, sec. 3.)

SEC. 205. The agent selected by the shareholders is authorized to sell, compromise, or compound the debts due to the association upon the order of the United States circuit court for the district where the business of the association was carried on, or other competent court. He shall hold, control, and dispose of the assets and property of the association which he may receive for the benefit of the shareholders of such association as they, or a majority of them in value or number of shares, may direct, distributing such assets and property among such shareholders in proportion to the shares held by each, discriminating equitably between those who have paid assessments in full, those who have paid in part, and those who have not paid at all; and he may in his own name, or in the name of such association, sue and be sued, and do all other lawful acts and things necessary to finally settle and distribute the assets and property in his hands. (Act June 30, 1876, sec. 3.)

SEC. 206. Whenever the agent of the shareholders has collected and distributed all the assets of the association, he may apply to the United States circuit court for the district in which the association was located for a final discharge from further accountability; and if it shall appear that he has well and faithfully administered his trust, and that there are no further assets to be collected and distributed, the court shall grant him a discharge from all further accountability for the debts and obligations of such association. And thereafter all claims against the association shall be forever barred.

SEC. 207. When the assets of any association which has been adjudged to be insolvent by the Comptroller of the Currency, and for which a receiver has been appointed, shall prove sufficient to pay all the creditors in full, with interest, such association shall not be deemed to be dissolved; but after the receiver shall have so paid such creditors, and shall have transferred and delivered to an agent of the shareholders the undivided or uncollected assets and property of the association, the association shall be entitled to resume the business of banking, if the shareholders owning two-thirds of the capital stock shall desire so to do. Before resuming business the association shall restore the entire amount of its capital stock. But, with the approval of the Comptroller, the capital stock may be reduced in the manner prescribed in section twenty-seven of this act before it is restored.

SEC. 208. Where any association has determined to resume business as provided in the preceding section, the agent elected by the shareholders shall certify such fact to the Comptroller of the Currency, and the Comptroller, when he shall be satisfied that the association has complied with all the requirements of the preceding section, and that the shareholders have reorganized the administration thereof by the election of a board of directors, shall issue his certificate that such association is entitled to resume the business of banking.

SEC. 209. The association shall cause the certificate of the Comptroller of the Currency, issued under the preceding section, to be printed in each issue of some paper published in the place where the association is located, for at least sixty days after the issuing thereof.

#### CHAPTER IX.—JURISDICTION, SUITS, AND EVIDENCE.

SEC. 210. All national banking associations established under the laws of the United States shall, for the purpose of all actions by or against them, real, personal, or mixed, and all suits in equity, be deemed citizens of the States in which they are respectively located; and in such cases the circuit and district courts of the United States shall not have jurisdiction other than such as they would have in cases between the individual citizens of the same State. But the provisions of this section shall not be held to affect the jurisdiction of the courts of the United States in cases commenced by the United States, or by the direction of any officer thereof, or in cases for winding up the affairs of any such association. (Act March 3, 1887, sec. 4.)

SEC. 211. The jurisdiction for suits brought by or against any national banking association in any State, county, or municipal court, except suits between an association and the United States, or the officers and agents of the United States, shall be the same as, and not other than, the jurisdiction for suits by or against banks not organized under any law of the United States, which do or might do banking business where such national banking association may be doing business when such suits are commenced. (Act July 12, 1874, sec. 4.)

SEC. 212. All proceedings by any national banking association to enjoin the Comptroller of the Currency, under the provisions of any law relating to national banking



associations, shall be had in the district where such association is located. (Sec. 736, R. S.)

SEC. 213. All suits and proceedings arising out of the provisions of law governing national banking associations, in which the United States or any of its officers or agents shall be parties, shall be conducted by the district attorneys of the several districts under the direction and supervision of the Solicitor of the Treasury. Nothing herein shall be construed to confer upon any district attorney the right to conduct any suits or proceedings on behalf of a receiver; but he may be employed by such receiver, with the approval of the Comptroller of the Currency, and, in such case, shall receive for his services the same compensation as would be paid to other counsel out of the funds of the trust. (Sec. 380, R. S.)

SEC. 214. Whenever an association against which proceedings have been instituted, on account of any alleged refusal to redeem its circulating notes, denies having failed to do so, it may, at any time within ten days after it has been notified of the appointment of an agent, as provided in section one hundred and twenty of this act, apply to the nearest circuit, district, or territorial court of the United States to enjoin further proceedings in the premises; and such court, after citing the Comptroller of the Currency to show cause why further proceedings should not be enjoined, and after the decisions of the court or finding of a jury that such association has not refused to redeem its circulating notes, when legally presented, in the lawful money of the United States, shall make an order enjoining the Comptroller, and any receiver acting under his direction, from all further proceedings on account of such alleged refusal. (Sec. 5237, R. S.)

SEC. 215. Every certificate, assignment, and conveyance executed by the Comptroller of the Currency, in pursuance of law, and sealed with his seal of office, shall be received in evidence in all places and courts; and all copies of papers in his office, certified by him and authenticated by his official seal, shall in all cases be evidence equally with the originals. An impression of such seal directly on the paper shall be as valid as if made on wax or wafer. (Sec. 884, R. S.)

SEC. 216. Copies of the organization certificate of any national banking association, duly certified by the Comptroller of the Currency, and authenticated by his seal of office, shall be evidence in all courts and places within the jurisdiction of the United States of the existence of the association, and of every matter which could be proved by the production of the original certificate. (Sec. 885, R. S.)

#### CHAPTER X.—TAXATION.

SEC. 217. Every association shall pay to the Treasurer of the United States, in the months of January and July, a duty of one-half of one per centum each half-year upon the average amount of its notes in circulation, after deducting the amount of such notes represented by the minimum amount of bonds which such association is required to keep on deposit with the Treasurer. (Sec. 5214, R. S.)

SEC. 218. In order to enable the Treasurer to assess the duties imposed by the preceding section, each association shall, within ten days from the first days of January and July of each year, make a return, under the oath of its president or cashier, to the Treasurer, in such form as that officer may prescribe, of the average amount of its notes in circulation for the six months next preceding the most recent first day of January or July. (Sec. 5215, R. S.)

SEC. 219. Every association which fails to make the return required by the preceding section shall be liable to a penalty of two hundred dollars, to be collected either out of the interest as it may become due such association on the bonds deposited with the Treasurer, or, at his option, in the manner in which penalties are to be collected of other corporations under the laws of the United States. (Sec. 5215, R. S.)

SEC. 220. Whenever any association fails to make the required half-yearly return, the duties to be paid by such association shall be assessed upon the amount of notes delivered to such association by the Comptroller of the Currency, after making the deduction specified in section two hundred and seventeen of this act. (Sec. 5216, R. S.)

SEC. 221. Whenever an association fails to pay the duties imposed herein, the sums due may be collected in the manner provided for the collection of United States taxes from other corporations; or the Treasurer may reserve the amount out of the interest as it may become due on the bonds deposited with him by such defaulting association. (Sec. 5217, R. S.)

SEC. 222. In all cases where an association pays in excess of what is found due from it, on account of the duty required to be paid to the Treasurer of the United States, the association may state an account therefor, which, on being certified by the Treasurer, and found correct by the First Comptroller of the Treasury, shall be refunded in the ordinary manner by warrant on the Treasury. (Sec. 5218, R. S.)



SEC. 223. Nothing in this act shall prevent all the shares in any association from being included in the valuation of the personal property of the owner or holder of such shares, in assessing taxes imposed by authority of the State within which the association is located; but the legislature of each State may determine and direct the manner and place of taxing all the shares of national banking associations located within the State, subject only to the two restrictions: first, that the taxation shall not be at a greater rate in proportion to their real value than is assessed upon the shares of other corporations engaged in receiving deposits, negotiating loans, or transacting any other business similar to that which national banks are authorized to transact, or at any rate which will amount on the aggregate of all the shares to more than is assessed upon a like amount of other capital similarly employed, whether in the hands of individuals or under the control of corporations; secondly, that the shares of any national banking association owned by non-residents of any State shall be taxed in the city or town where the association is located, and not elsewhere. Nothing herein shall be construed to exempt the real property of associations from either State, county, or municipal taxes, to the same extent, according to its value, as other real property is taxed. (Sec. 5219, R. S.)

SEC. 224. Whenever any national banking association has ceased to do business by reason of insolvency or bankruptcy, no tax shall be assessed or collected, or paid into the Treasury of the United States, on account of such association, which will diminish the assets thereof necessary for the full payment of all its depositors. (Act March 1, 1879, sec. 22.)

#### CHAPTER XI.—PENAL PROVISIONS.

SEC. 225. No officer acting under the provisions of this act shall countersign or deliver to any association, or to any other company or person, any circulating notes contemplated by this act, except in accordance with the true intent and meaning of its provisions. Every officer who violates this section shall be deemed guilty of a high misdemeanor, and shall be fined not more than double the amount so countersigned and delivered, and imprisoned not less than one year and not more than fifteen years. (Sec. 5187, R. S.)

SEC. 226. No association shall offer or receive United States notes or national-bank notes as security or as collateral security for any loan of money, or for a consideration agree to withhold the same from use, or offer or receive the custody or promise of custody of such notes as security or as collateral security or consideration for any loan of money. Any association offending against the provisions of this section shall be deemed guilty of a misdemeanor, and shall be fined not more than one thousand dollars and a further sum equal to one-third of the money so loaned. The officer or officers of any association who shall make any such loan shall be liable for a further sum equal to one-quarter of the money loaned. Any fine or penalty incurred by a violation of this section shall be recoverable for the benefit of the party bringing the suit. (Sec. 5207, R. S.)

SEC. 227. Every director, and every other person employed in or by any association who embezzles, abstracts, or willfully misapplies any of the moneys, funds, or credits of the association; or who, without authority from the directors, issues or puts in circulation any of the notes of the association; or who, without such authority, issues or puts forth any certificate of deposit, draws any order or bill of exchange, makes any acceptance, assigns any note, bond, draft, bill of exchange, mortgage, judgment, or decree; or who makes any false representation as to the business or resources of the association or makes any false entry in any book, report, or statement of the association, with intent, in either case, to injure or defraud the association or any other company, body politic or corporate, or any individual person, or to deceive the public, any officer of the association, or the Comptroller of the Currency, or any person appointed to examine the affairs of any such association; and every person who with like intent aids or abets any other person in any violation of this section shall be deemed guilty of a misdemeanor and shall be imprisoned not less than five years nor more than ten. (Sec. 5209, R. S.)

SEC. 228. If any person appointed or directed by the Comptroller of the Currency to examine into the affairs of any association shall make any false entry in any report or statement made by him to the Comptroller, or shall suppress or conceal any material fact, with intent to deceive that officer, such person shall be deemed guilty of a misdemeanor, and shall be imprisoned not less than five nor more than ten years.

SEC. 229. Every examiner of national banks who shall knowingly violate any confidences reposed in him by the Comptroller of the Currency, or by the officers or agents of any association, or who shall use his official position, or the information acquired in the discharge of his official duties, for any purpose not authorized by this act, shall be deemed guilty of a misdemeanor, and shall be fined not less than one thousand, and not more than five thousand, dollars, and shall be imprisoned not less than one, and not more than five, years.

SEC. 230. It shall not be lawful to design, engrave, print, or in any manner make or execute, or to utter, issue, distribute, circulate, or use, any business or professional



card, notice, placard, circular, hand-bill, or advertisement, in the likeness or similitude of any circulating note or other obligation or security of any banking association organized or acting under the laws of the United States which has been or may be issued under this act, or any act of Congress, or to write, print, or otherwise impress upon any such note, obligation, or security any business or professional card, notice, or advertisement, or any notice or advertisement of any matter or thing whatever. Every person who violates this section shall be liable to a penalty of one hundred dollars, recoverable one-half to the use of the informer. (Sec. 5188, R. S.)

SEC. 231. Every person who falsely makes, forges, or counterfeits, or causes or procures to be made, forged, or counterfeited, or willingly aids or assists in falsely making, forging, or counterfeiting any note in imitation of, or purporting to be in imitation of, the circulating notes issued by any banking association now or hereafter authorized and acting under the laws of the United States; or who passes, utters, or publishes, or attempts to pass, utter, or publish, any false, forged, or counterfeited note, purporting to be issued by any such association doing a banking business, knowing the same to be falsely made, forged, or counterfeited, or who falsely alters, or causes or procures to be falsely altered, or willingly aids or assists in falsely altering, any such circulating notes, or passes, utters, or publishes, or attempts to pass, utter, or publish, as true any falsely altered or spurious circulating note issued, or purporting to have been issued, by any such banking association, knowing the same to be falsely altered or spurious, shall be imprisoned at hard labor not less than five years nor more than fifteen years, and fined not more than one thousand dollars. (Sec. 5415, R. S.)

SEC. 232. Every person, who, without authority of law, affixes any signature to any blank circulating note printed for any national banking association, or, who issues or puts in circulation any such note, knowing that the same has not been duly signed by the proper officers of the association for which it was printed, shall be imprisoned at hard labor for not less than five, and not more than fifteen years, and shall be fined not more than one thousand dollars.

SEC. 233. Every person who mutilates, cuts, defaces, disfigures, or perforates with holes, or unites or cements together, or does any other thing to any bank bill, draft, note, or other evidence of debt issued by any national banking association, or who causes or procures the same to be done, with intent to render such bank bill, draft, note, or other evidence of debt unfit to be reissued by such association, shall be liable to a penalty of fifty dollars, recoverable by the association. (Sec. 5189, R. S.)

SEC. 234. Any officer, clerk, or agent of any national banking association who shall willfully violate the provisions of section one hundred and sixty-one of this act, or who shall resort to any device, or receive any fictitious obligation, direct or collateral, in order to evade the provisions thereof, or who shall certify or accept checks before the amount thereof shall have been regularly entered to the credit of the dealer upon the books of the banking association, shall be deemed guilty of a misdemeanor, and shall, on conviction thereof in any circuit or district court of the United States, be fined not more than five thousand dollars, or shall be imprisoned not more than five years, or both, in the discretion of the court. (Act July 12, 1882, sec. 13.)

SEC. 235. All banks not organized and transacting business under the national banking laws, and all persons or corporations doing the business of bankers, brokers, or savings institutions, except savings banks authorized by Congress to use the word "national" as a part of their corporate name, are prohibited from using the word "national" as a portion of the name or title of such bank, corporation, firm, or partnership; and any violation of this prohibition shall subject the party chargeable therewith to a penalty of fifty dollars for each day during which it is permitted or repeated. And it is hereby made the duty of the United States district attorney for the judicial district in which such bank is located, or such business carried on to proceed against all persons or corporations violating this section. (Sec. 5243, R. S.)

#### CHAPTER XII.—GENERAL PROVISIONS.

SEC. 236. The provisions of this act, which are expressed without restrictive words as applying to "national banking associations," or to "associations," apply to all associations organized to carry on the business of banking under any act of Congress. And the word "association" means national banking association, unless otherwise specially indicated. (Sec. 5157, R. S.)

SEC. 237. Any oath required by this act may be taken before any officer who is authorized, either by the laws of the United States or by the local municipal laws, to administer oaths in the State, Territory, or District where the oath may be administered; but when any such oath is taken before an officer not using an official seal, proper evidence of the authority of such officer to administer oaths shall be filed in the office of the Comptroller of the Currency. When taken in any foreign country, any such oath may be administered by any diplomatic or consular representative of the United States.

SEC. 238. All sums of money collected for penalties under this act shall be paid into the Treasury of the United States, except as otherwise provided.



SEC. 239. In the absence or disability of the cashier all certificates and verifications required by this act to be made by him may be made by the assistant cashier, if the association has such an officer, and if it has no such officer, then by some one appointed by the directors to perform the duties of cashier.

SEC. 240. Where by this act publication is required to be made in a newspaper, it shall be made in a newspaper among those of most frequent issue and largest circulation in the place. If no newspaper is published in such place, the publication shall be made in some newspaper among those of the largest general circulation therein.

SEC. 241. This act shall be known as the National-Bank Code.

SEC. 242. All laws and parts of laws re-enacted herein are repealed ; but such repeal shall not extend to any matters other than those relating to national banking associations.

SEC. 243. Congress may at any time amend, alter, or repeal this act.

#### LEGAL DECISIONS.

The "Digest of National-Bank Cases" presented in the Report of 1886 is reproduced in the Appendix, page 133,\* enlarged by the incorporation of decisions announced during the last twelve months. There will also be found in the Appendix, page 155,\* a digest of decisions determining questions arising in practical banking. An examination of this digest will bring out very clearly how wide apart, and even contradictory, are the decisions which have been rendered in different States in respect to substantially the same question. Considering how active and extended the interstate commercial relations now are, and how much of the business of the national banks consists of operations in exchange, arising out of transactions between the citizens of different States, it may not be out of place for the Comptroller to draw attention to the confusion and friction caused by these local differences of judicial construction.

The time may not yet be ripe for the enactment by Congress of an interstate commercial code, but such legislation appears to be in logical sequence to the establishment and extension of the national banking system and to the regulation by Congress of interstate transportation, and it would certainly be a great convenience to banks and merchants.

#### FOURTH.

##### STATE, SAVINGS, AND PRIVATE BANKS, AND LOAN AND TRUST COMPANIES.

In order to comply with the fourth requirement of section 333 of the Revised Statutes of the United States, the Comptroller has obtained, through the courtesy of the authorities of 21 States, which exact returns of this nature, all the information received by them. This information, transmitted sometimes in detail and sometimes compiled by the State officers, embraces the affairs of 1,620 incorporated institutions and 182 private banking concerns, making 1,802 in all.

In order to obtain the information about the institutions of like character in States and Territories where no returns are made to local authorities, resort was had to an extended and laborious correspondence. The names and addresses of over 4,000 concerns were collected, and to each a circular was sent asking for the information desired, and inclosing blank forms to be filled and returned. Out of the total number thus approached less than 1,400 have returned answers available for the purpose in view, and in many of these cases further correspondence was necessary in order to elicit all the information desired. In addition to this correspondence, each bank reporting its condition through the medium of State officials was written to individually, and requested to report the distribution of its stock.

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\* See foot-note, page 456.



The returns of 1,620 institutions obtained from the State authorities embrace a statement of the condition of 914 banks operated under State charters; aggregate capital, \$114,830,660; surplus and undivided profits, \$44,943,984; deposits, \$390,821,688; of 42 loan and trust companies, capital, \$21,858,797; surplus and undivided profits, \$18,308,324; deposits, \$199,799,370; of 664 savings banks, of which 580 report no capital, and 84 report capital aggregating \$6,991,166. The aggregate surplus and undivided profits of the 664 savings banks is \$120,187,883, and their aggregate deposits amount to \$1,157,867,483. One hundred and eighty-two private banks report capital to the amount of \$5,896,144, surplus and undivided profits of \$1,720,192, and deposits of \$18,843,930.

In response to circulars sent directly, reports of condition have been received from 1,354 concerns in States and Territories where no reports are required to be made to local authorities, viz, from 499 State banks having an aggregate capital of \$26,169,717, surplus and undivided profits of \$8,028,226, and deposits of \$55,738,334; from 16 loan and trust companies, with capital of \$14,496,972, surplus and undivided profits of \$8,884,995, and deposits of \$40,391,341; from 20 savings banks, with capital of \$3,099,700, surplus and undivided profits of \$6,712,360, and deposits of \$77,868,586; and from 819 private banks with capital of \$34,183,294, surplus and undivided profits of \$16,443,708, and deposits of \$77,736,527.

The 1,471 incorporated banks and loan and trust companies, reporting their condition officially and unofficially, have an aggregate capital of \$177,356,146, and of these 1,120 furnished statements as to the distribution of their stock, aggregating \$151,587,705 in par value. From examination of the details of those statements, it appears that the par value of the share ranges from \$10 to \$1,000, and the average par value of all the shares is \$79.53.\*

It was desired to make a classified report of the holdings of gold, silver, legal tenders, and national-bank notes, but as only a comparatively small number of associations outside of the national-bank system separate the items composing "cash on hand," and as the majority of the State reports simply show "cash on hand" and "cash in bank," the result is not as satisfactory as was hoped for. From the reports in which "cash on hand" is classified, it appears that the amount held by 1,360 such associations in gold coin is \$27,015,952; in gold certificates, \$937,710; in silver coins, \$1,824,657; in silver certificates, \$598,313; in specie (not classified), \$13,744,873; and in legal tenders and national-bank notes, \$35,462,589.

For purposes of comparison, reference is made to the following table:

STATEMENT SHOWING THE AMOUNT OF GOLD, SILVER, ETC., HELD BY NATIONAL BANKS, AND OTHER BANKING ASSOCIATIONS, AT DATE OF LATEST RETURNS.

| Classification.                        | National banks. | 1,360 other banking associations. | Total.          |
|----------------------------------------|-----------------|-----------------------------------|-----------------|
| Gold coins.....                        | \$73,782,489    | \$27,015,952                      | \$100,798,441   |
| Gold certificates.....                 | 53,961,690      | 937,710                           | 54,899,400      |
| Gold clearing-house certificates ..... | 23,981,000      | .....                             | 23,981,000      |
| Silver dollars.....                    | 6,683,368       | { 1,824,657 }                     | { 11,223,551 }  |
| Silver, fractional.....                | 2,715,526       |                                   |                 |
| Silver certificates .....              | 3,961,380       | 598,313                           | 4,559,691       |
| National-bank notes.....               | 21,937,884      | { 35,462,589 }                    | { 131,151,724 } |
| Legal tenders .....                    | 73,751,255      |                                   |                 |
| Specie (not classified) .....          | .....           | 13,744,873                        | 13,744,873      |
| Total.....                             | 260,774,592     | 79,584,094                        | 340,358,686     |

\* In one case shares are reported at the par value of 33½ cents.



In the Appendix tables will be found showing by States and Territories the condition of these banks as obtained from official sources and from banks direct (classified as unofficial returns); aggregate resources and liabilities of each class and from both sources; comparative statements of condition 1882 to 1887; distribution of shares of stock, by States and geographical divisions, and deposits in savings banks, number of depositors and average amount due each, by States, in 1885-'86, and 1886-'87.

The following tables present summaries of these matters:

AGGREGATE RESOURCES, LIABILITIES, AND CONDITION OF STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS, ORGANIZED UNDER STATE AND TERRITORIAL LAWS. (FROM OFFICIAL SOURCES.)

|                                                                      | State banks.       | Loan<br>and trust com-<br>panies. | Savings banks.       | Private<br>banks. | Total.               |
|----------------------------------------------------------------------|--------------------|-----------------------------------|----------------------|-------------------|----------------------|
|                                                                      | 914 banks.         | 42 banks.                         | 664 banks.           | 182 banks.        | 1,802 banks.         |
| <b>RESOURCES.</b>                                                    |                    |                                   |                      |                   |                      |
| Loans on real estate.....                                            | \$23,653,410       | \$11,067,315                      | \$446,624,258        | \$2,089,374       | \$483,434,357        |
| Loans on personal and collat-<br>eral security .....                 | 79,141,632         | 294,756                           | 122,631,426          | 9,771,504         | 211,839,318          |
| Loans and discounts .....                                            | 269,897,676        | 141,607,100                       | 31,612,743           | 5,777,353         | 448,894,872          |
| Overdrafts .....                                                     | 1,348,583          | 1,318                             | 77,357               | 352,393           | 1,779,651            |
| United States bonds.....                                             | 2,292,913          | 28,403,836                        | 166,219,198          | 89,600            | 197,005,547          |
| State, county, municipal, etc.,<br>bonds .....                       | 1,029,683          | 45,607                            | 209,038,864          | .....             | 210,114,154          |
| Railroad bonds and stocks .....                                      | 351,472            | 75,931                            | 58,992,053           | .....             | 59,419,456           |
| Bank stocks.....                                                     | 56,910             | 13,301                            | 39,778,238           | .....             | 39,848,449           |
| All other bonds, stocks, etc.....                                    | 22,652,256         | 30,648,205                        | 47,150,157           | 1,101,358         | 101,551,976          |
| Due from other banks.....                                            | 54,184,825         | 14,516,239                        | 53,139,067           | 4,159,814         | 125,999,945          |
| Real estate, furniture, and fixt-<br>ures .....                      | 16,365,170         | 7,648,811                         | 27,848,385           | 1,450,839         | 53,313,205           |
| Current expenses and taxes .....                                     | 1,141,024          | 132,778                           | 1,633,313            | 26,182            | 2,933,297            |
| Cash and cash items .....                                            | 100,182,861        | 11,218,823                        | 12,842,682           | 3,767,071         | 128,011,437          |
| All other resources .....                                            | 13,959,459         | 2,383,681                         | 70,425,624           | 367,535           | 87,136,299           |
| <b>Total .....</b>                                                   | <b>586,257,874</b> | <b>248,057,701</b>                | <b>1,288,013,365</b> | <b>28,953,023</b> | <b>2,151,281,963</b> |
| <b>LIABILITIES.</b>                                                  |                    |                                   |                      |                   |                      |
| Capital stock.....                                                   | 114,830,660        | 21,858,797                        | 6,991,166            | 5,896,144         | 149,576,767          |
| Surplus .....                                                        | 34,115,460         | 9,594,192                         | 114,091,457          | 1,681,523         | 159,482,632          |
| Other undivided profits .....                                        | 10,828,524         | 8,714,132                         | 6,096,426            | 38,669            | 25,677,751           |
| State-bank notes .....                                               | 138,973            | .....                             | .....                | .....             | 138,973              |
| Dividends unpaid .....                                               | 473,416            | 525,979                           | 122,308              | .....             | 1,121,703            |
| Deposits .....                                                       | 390,821,688        | 199,799,370                       | 1,157,867,483        | 18,843,930        | 1,767,332,471        |
| State, county, and municipal<br>deposits .....                       | .....              | .....                             | .....                | .....             | .....                |
| Deposits of State, county, and<br>municipal disbursing officers..... | 88,193             | .....                             | .....                | .....             | 88,193               |
| Due to other banks.....                                              | 28,949,795         | 1,136,023                         | 88,588               | 871,897           | 31,046,303           |
| Other liabilities .....                                              | 6,011,165          | 6,429,208                         | 2,755,937            | 1,620,860         | 16,817,170           |
| <b>Total .....</b>                                                   | <b>586,257,874</b> | <b>248,057,701</b>                | <b>1,288,013,365</b> | <b>28,953,023</b> | <b>2,151,281,963</b> |



AGGREGATE RESOURCES, LIABILITIES, AND CONDITION OF STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS, ORGANIZED UNDER STATE AND TERRITORIAL LAWS. (FROM UNOFFICIAL SOURCES).

|                                                                   | State<br>banks.   | Loan and<br>trust<br>companies. | Savings<br>banks. | Private<br>banks.  | Total.             |
|-------------------------------------------------------------------|-------------------|---------------------------------|-------------------|--------------------|--------------------|
|                                                                   | 499 banks.        | 16 banks.                       | 20 banks.         | 819 banks.         | 1,354 banks.       |
| <b>RESOURCES.</b>                                                 |                   |                                 |                   |                    |                    |
| Loans on real estate.....                                         | \$5,613,963       | \$5,202,678                     | \$10,817,408      | \$15,499,166       | \$37,133,215       |
| Loans on personal and collateral security.....                    | 41,053,200        | 36,249,262                      | 22,921,709        | 54,003,430         | 154,227,601        |
| Loans and discounts.....                                          | 16,494,483        | 1,675,719                       | 6,292,074         | 18,587,909         | 43,050,185         |
| Overdrafts.....                                                   | 1,047,027         | 11,492                          | 12,768            | 1,506,385          | 2,577,672          |
| United States bonds.....                                          | 237,243           | 383,881                         | 14,029,556        | 4,265,056          | 18,915,736         |
| State, county, municipal, etc., bonds.....                        | 612,720           | 132,541                         | 6,725,951         | 356,234            | 7,827,446          |
| Railroad bonds and stocks.....                                    | 459,257           | 7,324,417                       | 15,416,878        | 2,904,872          | 26,105,424         |
| Bank stocks.....                                                  | 324,555           | 119,350                         | 289,442           | 592,991            | 1,326,338          |
| All other bonds, stocks, etc.....                                 | 5,057,846         | 5,780,673                       | 3,534,070         | 5,641,692          | 20,014,281         |
| Due from other banks.....                                         | 10,590,056        | 4,279,264                       | 1,970,660         | 18,066,251         | 34,906,231         |
| Real estate, furniture, and fixtures.....                         | 4,109,932         | 3,438,461                       | 1,791,365         | 8,306,977          | 17,646,735         |
| Current expenses and taxes.....                                   | 982,648           | 300,731                         | 128,137           | 725,365            | 2,136,881          |
| Cash and cash items.....                                          | 10,662,857        | 5,603,401                       | 5,162,553         | 11,896,653         | 33,325,464         |
| All other resources.....                                          | 1,278,184         | 566,086                         | 554,788           | 3,172,335          | 5,571,393          |
| <b>Total.....</b>                                                 | <b>98,523,971</b> | <b>71,067,956</b>               | <b>89,647,359</b> | <b>145,525,316</b> | <b>404,764,602</b> |
| <b>LIABILITIES.</b>                                               |                   |                                 |                   |                    |                    |
| Capital stock.....                                                | 26,169,717        | 14,496,972                      | 3,099,700         | 34,183,294         | 77,949,683         |
| Surplus.....                                                      | 4,404,260         | 6,247,601                       | 5,603,853         | 10,556,542         | 26,812,256         |
| Other undivided profits.....                                      | 3,623,966         | 2,637,394                       | 1,108,507         | 5,887,166          | 13,257,033         |
| State bank notes.....                                             | 89,983            | .....                           | .....             | 2,155              | 92,138             |
| Dividends unpaid.....                                             | 276,333           | 55,276                          | 71,078            | 170,055            | 572,742            |
| Deposits.....                                                     | 55,738,334        | 40,391,341                      | 77,868,586        | 77,736,527         | 251,734,788        |
| State, county, and municipal deposits.....                        | 1,132,109         | 38,084                          | .....             | 946,192            | 2,116,385          |
| Deposits of State, county, and municipal disbursing officers..... | 408,278           | .....                           | .....             | 1,158,905          | 1,567,183          |
| Due to other banks.....                                           | 3,495,619         | 4,470,874                       | 2,200             | 4,941,254          | 12,909,947         |
| Other liabilities.....                                            | 3,185,372         | 2,730,414                       | 1,893,435         | 9,943,226          | 17,752,447         |
| <b>Total.....</b>                                                 | <b>98,523,971</b> | <b>71,067,956</b>               | <b>89,647,359</b> | <b>145,525,316</b> | <b>404,764,602</b> |

AGGREGATE RESOURCES, LIABILITIES, AND CONDITION OF ALL STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS, ORGANIZED UNDER STATE AND TERRITORIAL LAWS.

|                                                             | Official.            | Unofficial.        | Total.               |
|-------------------------------------------------------------|----------------------|--------------------|----------------------|
|                                                             | 1,802 banks.         | 1,354 banks.       | 3,156 banks.         |
| <b>RESOURCES.</b>                                           |                      |                    |                      |
| Loans on real estate.....                                   | \$483,434,357        | \$37,133,215       | \$520,567,572        |
| Loans on personal and collateral security.....              | 211,839,318          | 154,227,601        | 366,066,919          |
| Loans and discounts.....                                    | 448,894,872          | 43,050,185         | 491,945,057          |
| Overdrafts.....                                             | 1,779,651            | 2,577,672          | 4,357,323            |
| United States bonds.....                                    | 197,005,547          | 18,915,736         | 215,921,283          |
| State, county, municipal, etc., bonds.....                  | 210,114,154          | 7,827,446          | 217,941,600          |
| Railroad bonds and stocks.....                              | 59,419,456           | 26,105,424         | 85,524,880           |
| Bank stocks.....                                            | 39,848,449           | 1,326,338          | 41,174,787           |
| All other bonds, stocks, etc.....                           | 101,551,976          | 20,014,281         | 121,566,257          |
| Due from other banks.....                                   | 125,999,945          | 34,906,231         | 160,906,176          |
| Real estate, furniture, and fixtures.....                   | 53,313,205           | 17,646,735         | 70,959,940           |
| Current expenses and taxes.....                             | 2,933,297            | 2,136,881          | 5,070,178            |
| Cash and cash items.....                                    | 128,011,437          | 33,325,464         | 161,336,901          |
| All other resources.....                                    | 87,136,299           | 5,571,393          | 92,707,692           |
| <b>Total.....</b>                                           | <b>2,151,281,963</b> | <b>404,764,602</b> | <b>2,556,046,565</b> |
| <b>LIABILITIES.</b>                                         |                      |                    |                      |
| Capital stock.....                                          | 149,576,767          | 77,949,683         | 227,526,450          |
| Surplus.....                                                | 159,482,632          | 26,812,256         | 186,294,888          |
| Other undivided profits.....                                | 25,677,751           | 13,257,033         | 38,934,784           |
| State bank notes.....                                       | 138,973              | 92,138             | 231,111              |
| Dividends unpaid.....                                       | 1,121,703            | 572,742            | 1,694,445            |
| Deposits.....                                               | 1,767,332,471        | 251,734,788        | 2,019,067,259        |
| State, county, and municipal deposits.....                  | .....                | 2,116,385          | 2,116,385            |
| Deposits of State, county, and municipal dis. officers..... | 88,193               | 1,567,183          | 1,655,376            |
| Due to other banks.....                                     | 31,046,303           | 12,909,947         | 43,956,250           |
| Other liabilities.....                                      | 16,817,170           | 17,752,447         | 34,569,617           |
| <b>Total.....</b>                                           | <b>2,151,281,963</b> | <b>404,764,602</b> | <b>2,556,046,565</b> |



NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF  
STATE BANKS, 1886-'87.

| States, etc.         | Num-<br>ber. | Official.   |                                      |             |
|----------------------|--------------|-------------|--------------------------------------|-------------|
|                      |              | Capital.    | Surplus and<br>undivided<br>profits. | Deposits.   |
| New Hampshire .....  | 1            | \$50,000    | \$15,216                             | \$35,342    |
| Rhode Island .....   | 10           | 1,766,685   | 160,775                              | 1,177,883   |
| Connecticut .....    | 8            | 2,390,000   | 497,598                              | 3,407,182   |
| New York State ..... | 71           | 8,428,000   | 5,235,075                            | 37,688,748  |
| New York City .....  | 31           | 14,712,700  | 8,937,631                            | 112,699,172 |
| New Jersey .....     | 8            | 1,209,350   | 492,120                              | 3,284,201   |
| Pennsylvania .....   | 80           | 7,888,473   | 2,662,600                            | 29,117,308  |
| Maryland .....       | 8            | 1,979,390   | 460,072                              | 3,799,136   |
| North Carolina ..... | 11           | 691,410     | 228,706                              | 1,424,785   |
| Kentucky .....       | 71           | 11,555,686  | 2,891,327                            | 16,832,350  |
| Missouri .....       | 212          | 11,626,403  | 6,596,349                            | 49,173,704  |
| Ohio .....           | 46           | 3,079,695   | 585,859                              | 10,314,788  |
| Indiana .....        | 32           | 1,676,600   | 379,510                              | 3,126,849   |
| Michigan .....       | 62           | 4,556,150   | 1,389,101                            | 26,069,050  |
| Wisconsin .....      | 56           | 3,350,340   | 1,121,834                            | 19,960,417  |
| Iowa .....           | 65           | 3,579,843   | 694,799                              | 5,747,286   |
| Minnesota .....      | 54           | 5,228,000   | 1,193,125                            | 14,429,516  |
| California .....     | 88           | 31,061,935  | 11,402,287                           | 52,513,971  |
| Total .....          | 914          | 114,830,660 | 44,943,984                           | 390,821,688 |

| States.              | Num-<br>ber. | Unofficial. |                                      |            |
|----------------------|--------------|-------------|--------------------------------------|------------|
|                      |              | Capital.    | Surplus and<br>undivided<br>profits. | Deposits.  |
| Delaware .....       | 2            | \$356,000   | \$51,143                             | \$497,427  |
| Virginia .....       | 39           | 1,900,255   | 650,713                              | 5,956,769  |
| West Virginia .....  | 14           | 819,855     | 304,169                              | 2,897,123  |
| South Carolina ..... | 10           | 788,704     | 365,767                              | 4,121,254  |
| Georgia .....        | 16           | 2,738,850   | 1,257,002                            | 4,958,365  |
| Florida .....        | 6            | 290,100     | 376,590                              | 830,198    |
| Alabama .....        | 7            | 735,000     | 228,142                              | 934,266    |
| Mississippi .....    | 9            | 759,650     | 97,534                               | 1,102,906  |
| Louisiana .....      | 5            | 2,017,300   | 548,693                              | 5,660,873  |
| Texas .....          | 9            | 761,098     | 212,761                              | 976,851    |
| Arkansas .....       | 6            | 265,000     | 51,433                               | 593,264    |
| Tennessee .....      | 27           | 2,924,254   | 633,688                              | 5,590,552  |
| Illinois .....       | 48           | 1,655,500   | 890,495                              | 5,178,069  |
| Kansas .....         | 149          | 6,618,545   | 1,370,121                            | 9,151,626  |
| Nebraska .....       | 140          | 2,864,606   | 795,997                              | 4,836,266  |
| Colorado .....       | 8            | 505,000     | 168,555                              | 2,279,135  |
| Oregon .....         | 4            | 170,000     | 25,423                               | 173,390    |
| Total .....          | 499          | 26,169,717  | 8,028,226                            | 55,738,334 |

NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF  
LOAN AND TRUST COMPANIES, 1886-'87.

| States, etc.         | Num-<br>ber. | Official.  |                                      |             |
|----------------------|--------------|------------|--------------------------------------|-------------|
|                      |              | Capital.   | Surplus and<br>undivided<br>profits. | Deposits.   |
| Maine .....          | 2            | \$190,297  | \$33,665                             | \$539,161   |
| New Hampshire .....  | 1            | 200,000    | 50,619                               | 116,983     |
| Massachusetts .....  | 9            | 4,150,000  | 1,074,277                            | 43,972,419  |
| Connecticut .....    | 7            | 986,600    | 251,990                              | 2,829,975   |
| New York State ..... | 5            | 1,431,900  | 843,096                              | 12,558,214  |
| New York City .....  | 15           | 13,900,000 | 15,928,817                           | 139,348,535 |
| Minnesota .....      | 3            | 1,000,000  | 125,860                              | 434,083     |
| Total .....          | 42           | 21,858,797 | 18,308,324                           | 199,799,370 |



NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF  
LOAN AND TRUST COMPANIES, 1886-'87.—Continued.

| States, etc.      | Num-<br>ber. | Unofficial.    |                                      |                |
|-------------------|--------------|----------------|--------------------------------------|----------------|
|                   |              | Capital.       | Surplus and<br>undivided<br>profits. | Deposits.      |
| Philadelphia..... | 10           | \$12, 241, 972 | \$8, 524, 447                        | \$40, 244, 593 |
| Missouri.....     | 2            | 1, 200, 000    | 50, 850                              | 42, 536        |
| Nebraska.....     | 4            | 1, 055, 000    | 309, 698                             | 104, 212       |
|                   | 16           | 14, 496, 972   | 8, 884, 995                          | 40, 391, 341   |

NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF  
SAVINGS BANKS, 1886-'87.

| States, etc.              | Num-<br>ber. | Official.    |                                      |                  |
|---------------------------|--------------|--------------|--------------------------------------|------------------|
|                           |              | Capital.     | Surplus and<br>undivided<br>profits. | Deposits.        |
| Maine.....                | 54           |              | \$2, 199, 862                        | \$37, 215, 072   |
| New Hampshire.....        | 66           |              | 4, 604, 680                          | 50, 822, 762     |
| Vermont.....              | 28           | \$460, 000   | 776, 112                             | 15, 587, 050     |
| Massachusetts.....        | 172          |              | 12, 928, 350                         | 291, 197, 900    |
| Rhode Island.....         | 37           |              | 2, 797, 248                          | 53, 284, 821     |
| Connecticut.....          | 85           |              | 4, 845, 631                          | 97, 424, 820     |
| New York.....             | 115          |              | 85, 633, 329                         | 482, 486, 730    |
| New Jersey.....           | 25           |              | 2, 412, 877                          | 27, 482, 135     |
| Maryland.....             | 2            | 30, 105      | 14, 879                              | 204, 125         |
| District of Columbia..... | 1            |              | 11, 464                              | 834, 524         |
| North Carolina.....       | 1            | 5, 991       | 374                                  | 11, 307          |
| Ohio.....                 | 4            |              | 388, 326                             | 15, 065, 659     |
| Indiana.....              | 6            |              | 212, 550                             | 2, 312, 013      |
| Iowa.....                 | 37           | 2, 128, 693  | 492, 204                             | 9, 969, 019      |
| Minnesota.....            | 7            | 150, 000     | 138, 908                             | 3, 891, 653      |
| California.....           | 24           | 4, 216, 377  | 2, 731, 089                          | 70, 077, 893     |
| Total.....                | 664          | *6, 991, 166 | 120, 187, 883                        | 1, 157, 867, 483 |

| States, etc.      | Num-<br>ber. | Unofficial. |                                      |                |
|-------------------|--------------|-------------|--------------------------------------|----------------|
|                   |              | Capital.    | Surplus and<br>undivided<br>profits. | Deposits.      |
| Philadelphia..... | 5            | \$444, 700  | \$3, 811, 224                        | \$42, 219, 099 |
| Delaware.....     | 2            |             | 269, 740                             | 2, 771, 392    |
| Maryland.....     | 8            |             | 1, 142, 697                          | 18, 816, 837   |
| Chicago.....      | 5            | 2, 655, 000 | 1, 488, 699                          | 14, 061, 258   |
| Total.....        | 20           | 3, 099, 700 | 6, 712, 360                          | 77, 868, 586   |

\* Only 84 savings banks report capital.

NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF PRI-  
VATE BANKS, 1886-'87.

| States, etc.    | Num-<br>ber. | Official.     |                                      |               |
|-----------------|--------------|---------------|--------------------------------------|---------------|
|                 |              | Capital.      | Surplus and<br>undivided<br>profits. | Deposits.     |
| Missouri.....   | 85           | \$1, 331, 241 | \$840, 579                           | \$6, 495, 824 |
| Wisconsin.....  | 68           | 986, 435      | 479, 036                             | 6, 229, 610   |
| California..... | 29           | 3, 578, 468   | 400, 577                             | 6, 118, 496   |
| Total.....      | 182          | 5, 896, 144   | 1, 720, 192                          | 18, 843, 930  |



NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF  
PRIVATE BANKS, 1886-'87—Continued.

| States.                   | Num-<br>ber. | Unofficial. |                                      |            |
|---------------------------|--------------|-------------|--------------------------------------|------------|
|                           |              | Capital.    | Surplus and<br>undivided<br>profits. | Deposits.  |
| Massachusetts.....        | 5            | \$231,000   | \$200,068                            | \$827,880  |
| Connecticut.....          | 4            | 78,000      | 43,821                               | 387,378    |
| New York.....             | 41           | 1,218,272   | 843,811                              | 6,013,485  |
| New Jersey.....           | 3            | 169,325     | 102,125                              | 754,489    |
| Pennsylvania.....         | 46           | 1,571,351   | 690,009                              | 8,990,050  |
| Maryland.....             | 3            | 16,000      | 1,254                                | 47,859     |
| District of Columbia..... | 1            | 33,000      | 13,118                               | 79,490     |
| North Carolina.....       | 2            | 40,000      | 22,990                               | 112,535    |
| South Carolina.....       | 3            | 87,850      | 31,330                               | 51,161     |
| Georgia.....              | 12           | 740,770     | 179,050                              | 372,785    |
| Florida.....              | 2            | 53,000      | 5,381                                | 228,129    |
| Alabama.....              | 5            | 312,000     | 2,514,632                            | 1,471,209  |
| Mississippi.....          | 2            | 120,000     | 50,976                               | 129,957    |
| Louisiana.....            | 2            | 33,000      | 8,925                                | 52,285     |
| Texas.....                | 18           | 1,709,899   | 220,458                              | 1,916,563  |
| Kentucky.....             | 15           | 631,700     | 173,063                              | 1,406,540  |
| Ohio.....                 | 77           | 2,949,975   | 1,213,579                            | 11,059,045 |
| Indiana.....              | 44           | 2,371,142   | 419,443                              | 6,319,457  |
| Illinois.....             | 99           | 4,246,028   | 4,233,692                            | 15,128,207 |
| Michigan.....             | 55           | 994,077     | 259,466                              | 2,914,008  |
| Iowa.....                 | 139          | 5,130,606   | 1,265,206                            | 6,143,252  |
| Minnesota.....            | 40           | 2,895,615   | 348,551                              | 2,642,758  |
| Kansas.....               | 55           | 2,852,934   | 676,101                              | 2,426,726  |
| Nebraska.....             | 34           | 1,256,262   | 267,652                              | 1,538,131  |
| Colorado.....             | 8            | 221,300     | 20,095                               | 999,961    |
| Nevada.....               | 2            | 108,150     | 22,215                               | 93,247     |
| Oregon.....               | 3            | 186,282     | 443,409                              | 818,181    |
| Dakota.....               | 77           | 2,019,189   | 364,926                              | 1,155,693  |
| Idaho.....                | 2            | 127,660     | 156,751                              | 54,016     |
| New Mexico.....           | 2            | 130,000     | 26,936                               | 194,919    |
| Utah.....                 | 7            | 995,907     | 1,125,391                            | 1,818,718  |
| Washington.....           | 2            | 225,000     | 300,039                              | 513,310    |
| Wyoming.....              | 7            | 338,000     | 92,916                               | 730,874    |
| Arizona.....              | 2            | 90,000      | 108,329                              | 344,229    |
| Total.....                | 819          | 34,183,294  | 16,443,708                           | 77,736,527 |

NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF  
STATE, ETC., BANKS, 1886-'87.

|                               | Num-<br>ber. | Official.     |                                      |               |
|-------------------------------|--------------|---------------|--------------------------------------|---------------|
|                               |              | Capital.      | Surplus and<br>undivided<br>profits. | Deposits.     |
| State banks.....              | 914          | \$114,880,660 | \$44,943,984                         | \$390,821,688 |
| Loan and trust companies..... | 42           | 21,858,797    | 18,308,324                           | 199,799,370   |
| Savings banks.....            | 664          | 6,991,166     | 120,187,883                          | 1,157,867,483 |
| Private banks.....            | 182          | 5,896,144     | 1,720,192                            | 18,843,930    |
| Total.....                    | 1,802        | 149,576,767   | 185,160,383                          | 1,767,332,471 |

|                               | Num-<br>ber. | Unofficial.  |                                      |              |
|-------------------------------|--------------|--------------|--------------------------------------|--------------|
|                               |              | Capital.     | Surplus and<br>undivided<br>profits. | Deposits.    |
| State banks.....              | 499          | \$26,169,717 | \$8,028,226                          | \$55,738,334 |
| Loan and trust companies..... | 16           | 14,496,972   | 8,884,995                            | 40,391,341   |
| Savings banks.....            | 20           | 3,099,700    | 6,712,360                            | 77,868,586   |
| Private banks.....            | 819          | 34,183,294   | 16,443,708                           | 77,736,527   |
| Total.....                    | 1,354        | 77,949,683   | 40,069,289                           | 251,734,788  |



DISTRIBUTION, NUMBER, AND AVERAGE PAR VALUE OF SHARES OF STOCK OF 1,120  
INCORPORATED BANKS IN THE UNITED STATES ON JUNE 30, 1887.

|                                                             | Number.                                |                                                                            | Number. |
|-------------------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------|---------|
| Number of shares of stock held by—                          |                                        | Number of shareholders—                                                    |         |
| State residents .....                                       | 1,669,070 <sup>6</sup> / <sub>10</sub> | Resident.....                                                              | 39,477  |
| Non-State residents.....                                    | 237,062 <sup>9</sup> / <sub>10</sub>   | Non-resident .....                                                         | 7,900   |
|                                                             |                                        | Total .....                                                                | 47,377  |
| Same, in detail, held by—                                   |                                        | Number of shareholders owning specific amounts—                            |         |
| Natural persons .....                                       | 1,839,886                              | Owning shares to the par value of \$1,000 and less .....                   | 24,609  |
| Religious, charitable, and educational institutions .....   | 9,472                                  | Owning shares to the par value of over \$1,000 and less than \$5,000 ..... | 14,812  |
| Municipal corporations.....                                 | 1,625                                  | Owning shares to the par value of \$5,000 and less than \$30,000 .....     | 7,397   |
| Savings banks, loan and trust and insurance companies ..... | 41,389 <sup>1</sup> / <sub>2</sub>     | Owning shares to the par value of \$30,000 and over.....                   | 559     |
| All other corporations .....                                | 13,761                                 | Total .....                                                                | 47,377  |
| Total issued .....                                          | 1,906,133 <sup>1</sup> / <sub>2</sub>  |                                                                            |         |
| Average par value of share.....                             | \$79.53                                |                                                                            |         |
| Number of shareholders—                                     |                                        |                                                                            |         |
| Natural persons .....                                       | 46,553                                 |                                                                            |         |
| Corporations.....                                           | 824                                    |                                                                            |         |

A table in the Appendix, page 175, shows, by States and Territories, the estimated population of each, and the aggregate capital, surplus, undivided profits, and individual deposits of national and State banks, loan and trust companies, and savings and private banks in the United States on June 1, 1887; the average of these per capita of population, and the per capita averages of such resources in each class of banks, from which it appears that the estimated population of the United States, June 1, 1887, is 59,893,000; total banking funds amount to \$4,563,192,203, which is an average of \$76.19. The per capita averages of such resources in each class of banks are: National banks, \$34.91; State banks, \$10.69; loan and trust companies, \$5.07; savings banks, \$22.92; and private banks, \$2.58.

The Comptroller is indebted for the estimates of population to Mr. E. B. Elliott, Government Actuary, whose national reputation for skill and accuracy in reaching conclusions by mathematical methods is the surest guaranty that the figures given are as nearly correct as possible.

The following table, stating, by geographical divisions, the number of private banks in the United States, with the aggregate amount of their capital, deposits, and investments in United States bonds, for the six months ending May 31, 1882, has appeared in previous Reports. It is repeated for the reason that it has been impossible to obtain similar information from any official source since the date above mentioned:

| Geographical divisions.             | No. of banks. | Capital.    | Deposits.   | Invested in U. S. bonds. |
|-------------------------------------|---------------|-------------|-------------|--------------------------|
| New England States .....            | 94            | \$6,215,637 | \$6,568,310 | \$963,958                |
| Middle States.....                  | 967           | 62,418,206  | 112,690,656 | 9,227,728                |
| Southern States .....               | 289           | 6,334,090   | 20,675,301  | 107,167                  |
| Western States and Territories..... | 2,062         | 30,308,300  | 149,023,311 | 3,298,990                |
| United States.....                  | 3,412         | 105,276,233 | 288,957,578 | 13,597,843               |



## FIFTH.

NAMES AND COMPENSATION OF OFFICERS AND CLERKS IN THE OFFICE OF THE  
COMPTROLLER OF THE CURRENCY, OCTOBER 31, 1887.

\* \* \* \* \*

NOTE.—Names and compensation of officers and clerks are omitted, but they will be found in the separate editions of the Comptroller's report.

EXPENSES OF THE OFFICE OF THE COMPTROLLER OF THE CURRENCY FOR THE YEAR  
ENDING JUNE 30, 1887.

|                                                    |             |
|----------------------------------------------------|-------------|
| For special dies, plates, printing, etc.....       | \$31,454.10 |
| For salaries.....                                  | 97,653.00   |
| For salaries, reimbursable by national banks ..... | 15,047.97   |

The contingent expenses of the office are not paid by the Comptroller, but from the general appropriation for contingent expenses of the Treasury Department; no separate account of them is kept.

## ORGANIZATION AND EXPENSES OF THE BUREAU OF THE CURRENCY.

One subject of material importance to the banks and to the public is the more complete organization and better equipment of the office of the Comptroller of the Currency.

Each year greater numbers of new banks are organized, involving increased correspondence, explanation, and book-keeping, and more packages of currency to be kept safely; each year the number of banks in operation grows larger, calling for a wider scope of supervision, more reports to be examined, corrected, and compiled, more letters from banks to be received, more letters to be written to banks, more examiners to be employed, and more correspondence maintained with them.

The number of receiverships also increases annually, causing more work, more correspondence, and more book-keeping. The labor and anxiety of continuous and simultaneous attention to twenty-eight active receiverships can not be described. Almost every one of them is involved in serious litigation, while in many of the cases pending not only large amounts of money and great interests, but important principles, are at stake.

On the other hand, no relief comes from the reduction of circulation, for the work in the divisions of issue and redemption varies with the number of banks and not with the amount of bonds deposited or of circulation issued, while every change in either bonds or circulation increases the work in these or other divisions. Changes of bonds and circulation become more frequent annually.

Without entering into wearisome details, it must be obvious that the growth of the national-bank system must impose upon the Comptroller and the officers and clerks who assist him labors and responsibilities which increase year by year, and if the annual reports made to Congress are compared with each other it will be found that they are constantly becoming not only more voluminous but more complex in their contents, and more exacting upon those charged with their preparation. Not only is this the case, but the growing complexity and amplitude both of mass and of detail which mark the annual Reports also reflect a corresponding augmentation of mass and differentiation of detail in the daily work of the Bureau.

The volume and the minute particularity of the contents of these Reports imply antecedent operations of investigation, collocation, arrangement, analysis, compilation, and statistical interpretation, which were



not possible when the national-bank system was less fully developed, and which can not be adequately described.

In order that the present work of the Bureau may be properly performed the following changes are essential:

1. The Deputy Comptroller should have a salary of \$3,500. No less sum can be depended upon to secure or to permanently retain any one entirely qualified for the position.

2. There should be provided for the Bureau a responsible legal adviser, with such clerks and books as may be necessary to the proper examination of the questions that are daily presented in almost every branch of commercial law.

3. There should be added to the four divisions now existing a division of archives and statistics.

Provision should be made by appropriation for an annual conference in Washington of all examiners of national banks, for the employment of supervising examiners, as recommended elsewhere, for such traveling expenses as may be incurred by the Comptroller or Deputy Comptroller in visiting different sections of the country in connection with the banks and banking interests there, and for the accumulation of a library of standard books of reference on subjects related to banking and financial legislation and administration.

In order that some measure of justice may be done to the officers and clerks of the Bureau for the assiduity and intelligence by which alone it has been possible to accomplish the constantly increasing tasks devolved upon them, the subjoined tables are respectfully submitted.

The first table has been made up from a report lately prepared for a select committee of the Senate, and it shows the number of letters and papers handled, and the value of circulating notes and of incomplete currency passing in and out of the Bureau during each of the last three years.

The second table shows the number and compensation of officers, clerks, messengers, and laborers employed in the Bureau, and the total salaries during each year from 1863 to 1887, inclusive.

NUMBER AND VALUE OF ITEMS REPRESENTING CLERICAL WORK IN THE OFFICE OF THE COMPTROLLER OF THE CURRENCY DURING EACH OF THE YEARS 1884, 1885, AND 1886.

| Number of—                                                                                                      | 1884.     | 1885.     | 1886.     |
|-----------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|
| Papers and letters received and filed .....                                                                     | 164,021   | 163,818   | 174,826   |
| Papers and letters examined .....                                                                               | 46,088    | 50,237    | 49,154    |
| Papers and letters copied .....                                                                                 | 6,564     | 5,271     | 5,143     |
| Papers prepared and issued .....                                                                                | 195,113   | 246,313   | 288,602   |
| Papers prepared for Bureau use .....                                                                            | 151,347   | 192,040   | 209,292   |
| Letters written, copied, and indexed .....                                                                      | 74,761    | 80,187    | 74,754    |
| Certificates issued under seal .....                                                                            | 4,963     | 7,740     | 4,903     |
| Packages of mutilated currency received, contents counted, and certified for destruction .....                  | 42,815    | 63,878    | 90,259    |
| Packages of incomplete currency on hand at the end of each year .....                                           | 4,449     | 4,640     | 4,814     |
| Packages of incomplete currency received from Bureau of Engraving and Printing, examined, and counted .....     | 3,552     | 3,960     | 2,250     |
| Packages of incomplete currency counted for issue, strapped, and labeled .....                                  | 31,914    | 42,127    | 53,005    |
| Packages of incomplete currency withdrawn from vault, opened, resealed, and replaced .....                      | 33,066    | 43,332    | 53,506    |
| Packages of incomplete currency made up for shipment, sealed, addressed, and delivered to mail or express ..... | 27,419    | 36,408    | 43,009    |
| Packages of bonds received, counted, and disposed of .....                                                      | 1,345     | 451       | 1,189     |
| Packages of bonds made up, sealed, and delivered to mail or express .....                                       | 1,095     | 210       | 930       |
| Entries in ledgers, journals, and other books of record .....                                                   | 523,879   | 657,228   | 758,319   |
| Total .....                                                                                                     | 1,312,394 | 1,597,840 | 1,813,955 |



## NUMBER AND VALUE OF ITEMS REPRESENTING CLERICAL WORK, ETC.—Continued.

| Value of—                                                                                                                              | 1884.                | 1885.                | 1886.                |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|
| Packages of mutilated currency received, contents counted, and certified for destruction . . . .                                       | \$110, 529, 684. 50  | \$104, 266, 700. 00  | \$78, 375, 583. 50   |
| Packages of incomplete currency on hand at the end of each year . . . . .                                                              | 70, 384, 220. 00     | 75, 125, 290. 00     | 59, 405, 780. 00     |
| Packages of incomplete currency received from Bureau of Engraving and Printing, examined and counted . . . . .                         | 83, 496, 110. 00     | 102, 369, 620. 00    | 40, 759, 460. 00     |
| Packages of incomplete currency withdrawn from vault, opened, resealed, and replaced* . . . .                                          | 523, 104, 120. 00    | 701, 545, 080. 00    | 660, 264, 040. 00    |
| Packages of incomplete currency made up for shipment, counted, strapped, sealed, addressed, and delivered to mail or express . . . . . | 80, 325, 920. 00     | 83, 666, 300. 00     | 55, 518, 170. 00     |
| Packages of bonds received, counted, and disposed of . . . . .                                                                         | 114, 711, 250. 00    | 47, 311, 700. 00     | 145, 736, 000. 00    |
| Bonds on deposit with United States Treasurer to secure circulation December 31, each year . .                                         | 318, 655, 050. 00    | 306, 008, 750. 00    | 229, 438, 350. 00    |
| Bonds deposited to secure circulation during each year . . . . .                                                                       | 43, 450, 050. 00     | 17, 333, 000. 00     | 35, 582, 500. 00     |
| Bonds withdrawn from deposit each year . . . . .                                                                                       | 72, 333, 200. 00     | 29, 979, 300. 00     | 112, 152, 900. 00    |
| Total . . . . .                                                                                                                        | 1, 416, 989, 604. 50 | 1, 467, 605, 740. 00 | 1, 417, 232, 783. 50 |

\*Estimated by number of packages withdrawn and deposited, as compared with average value per package at time of vault-test by committee.

## COMPARATIVE STATEMENT OF NUMBER OF BANKS ORGANIZED AND NUMBER UNDER SUPERVISION, UP TO THE END OF EACH FISCAL YEAR FROM 1863 TO 1887, TOGETHER WITH THE NUMBER AND COMPENSATION OF THE OFFICERS, CLERKS, ETC., IN THE BUREAU OF THE CURRENCY FOR EACH YEAR.

| Years.         | Number of banks organized up to October 31 in each year. | Number of banks in operation and in the hands of receivers on October 31 of each year. | Number of officers, clerks, messengers, etc. | Amount of salaries for fiscal years. | Additional salaries 20 percent., and reimbursed by national banks. | Total.         |
|----------------|----------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------|--------------------------------------------------------------------|----------------|
| 1863 . . . . . | 117                                                      | 117                                                                                    | 8                                            | \$1, 991. 17                         | .....                                                              | .....          |
| 1864 . . . . . | 561                                                      | 561                                                                                    | 42                                           | 26, 792. 89                          | .....                                                              | .....          |
| 1865 . . . . . | 1, 601                                                   | 1, 600                                                                                 | 85                                           | 58, 374. 16                          | .....                                                              | .....          |
| 1866 . . . . . | 1, 665                                                   | 1, 652                                                                                 | 73                                           | 86, 826. 01                          | .....                                                              | .....          |
| 1867 . . . . . | 1, 673                                                   | 1, 649                                                                                 | 68                                           | 109, 600. 00                         | \$14, 749. 28                                                      | \$124, 349. 28 |
| 1868 . . . . . | 1, 685                                                   | 1, 643                                                                                 | 74                                           | 89, 335. 20                          | .....                                                              | .....          |
| 1869 . . . . . | 1, 694                                                   | 1, 635                                                                                 | 68                                           | 97, 404. 20                          | .....                                                              | .....          |
| 1870 . . . . . | 1, 731                                                   | 1, 657                                                                                 | 78                                           | 86, 940. 12                          | .....                                                              | .....          |
| 1871 . . . . . | 1, 886                                                   | 1, 801                                                                                 | 87                                           | 101, 400. 00                         | .....                                                              | .....          |
| 1872 . . . . . | 2, 061                                                   | 1, 965                                                                                 | 84                                           | 101, 140. 00                         | .....                                                              | .....          |
| 1873 . . . . . | 2, 129                                                   | 2, 012                                                                                 | 94                                           | 112, 800. 00                         | .....                                                              | .....          |
| 1874 . . . . . | 2, 200                                                   | 2, 063                                                                                 | 98                                           | 118, 500. 00                         | .....                                                              | .....          |
| 1875 . . . . . | 2, 307                                                   | 2, 132                                                                                 | 130                                          | 120, 680. 00                         | 12, 410. 80                                                        | 133, 090. 80   |
| 1876 . . . . . | 2, 343                                                   | 2, 136                                                                                 | 130                                          | 122, 605. 95                         | 33, 675. 76                                                        | 156, 281. 71   |
| 1877 . . . . . | 2, 372                                                   | 2, 139                                                                                 | 99                                           | 109, 391. 93                         | 25, 457. 22                                                        | 134, 849. 15   |
| 1878 . . . . . | 2, 400                                                   | 2, 127                                                                                 | 101                                          | 104, 820. 00                         | 22, 297. 28                                                        | 127, 117. 28   |
| 1879 . . . . . | 2, 438                                                   | 2, 131                                                                                 | 99                                           | 103, 280. 00                         | 22, 219. 97                                                        | 125, 499. 97   |
| 1880 . . . . . | 2, 495                                                   | 2, 181                                                                                 | 91                                           | 101, 400. 00                         | 22, 205. 20                                                        | 123, 605. 20   |
| 1881 . . . . . | 2, 581                                                   | 2, 155                                                                                 | 96                                           | 101, 383. 64                         | 16, 745. 80                                                        | 118, 129. 44   |
| 1882 . . . . . | 2, 808                                                   | 2, 394                                                                                 | 93                                           | 101, 398. 88                         | 16, 641. 50                                                        | 118, 040. 38   |
| 1883 . . . . . | 3, 070                                                   | 2, 620                                                                                 | 93                                           | 102, 397. 08                         | 16, 792. 56                                                        | 119, 189. 64   |
| 1884 . . . . . | 3, 261                                                   | 2, 771                                                                                 | 92                                           | 102, 151. 01                         | 16, 567. 48                                                        | 118, 718. 49   |
| 1885 . . . . . | 3, 406                                                   | 2, 831                                                                                 | 90                                           | 101, 674. 47                         | 16, 756. 43                                                        | 118, 430. 90   |
| 1886 . . . . . | 3, 581                                                   | 2, 981                                                                                 | 89                                           | 96, 494. 67                          | 13, 742. 99                                                        | 110, 237. 66   |
| 1887 . . . . . | 3, 805                                                   | 3, 180                                                                                 | 92                                           | 97, 653. 00                          | 15, 047. 97                                                        | 112, 700. 97   |

No words can add force to the testimony of these figures, and yet they represent only imperfectly the annually growing disparity between the work accomplished in the Bureau and the number and compensation of those upon whom the burdens and the responsibilities rest.

If the considerations here presented should be deemed insufficient to justify more liberal appropriations, there is the further reason that without more enlarged facilities the valuable information continually accumulating will soon get beyond the present overtaxed capacity of the Bureau, and its value will become lost.



## INFORMATION.

Section 333 of the Revised Statutes of the United States, in prescribing the scope of the annual Report to be made by the Comptroller of the Currency, imposes upon that officer the further duty of submitting to Congress such other information in relation to the banks as in his judgment may be useful. The following information is accordingly submitted:

The following table gives the number of national banks organized in each State and Territory during the year ending October 31, 1887, with their aggregate capital, bonds, and circulation:

| States and Territories.    | Number of banks. | Capital.   | Bonds.    | Circulation. |
|----------------------------|------------------|------------|-----------|--------------|
| Maine .....                | 2                | \$100,000  | \$25,000  | \$22,500     |
| Massachusetts .....        | 1                | 100,000    | 25,000    | 22,500       |
| Connecticut .....          | 2                | 200,000    | 50,000    | 45,000       |
| Division No. 1 .....       | 5                | 400,000    | 100,000   | 90,000       |
| New York .....             | 8                | 4,065,000  | 191,500   | 172,350      |
| New Jersey .....           | 7                | 825,000    | 206,250   | 185,625      |
| Pennsylvania .....         | 12               | 2,135,000  | 373,800   | 336,400      |
| Division No. 2 .....       | 27               | 7,025,000  | 771,550   | 694,375      |
| Delaware .....             | 1                | 50,000     | 12,500    | 11,250       |
| Maryland .....             | 3                | 150,000    | 37,500    | 33,750       |
| District of Columbia ..... | 1                | 250,000    | 50,000    | 45,000       |
| West Virginia .....        | 1                | 50,000     | 15,000    | 13,500       |
| Division No. 3 .....       | 6                | 500,000    | 115,000   | 103,500      |
| North Carolina .....       | 1                | 50,000     | 12,500    | 11,250       |
| South Carolina .....       | 1                | 50,000     | 12,500    | 11,250       |
| Georgia .....              | 4                | 400,000    | 100,000   | 90,000       |
| Florida .....              | 2                | 100,000    | 25,000    | 22,500       |
| Alabama .....              | 8                | 1,409,000  | 252,500   | 227,250      |
| Mississippi .....          | 4                | 300,000    | 75,000    | 67,500       |
| Louisiana .....            | 4                | 400,000    | 100,000   | 90,000       |
| Arkansas .....             | 2                | 150,000    | 37,500    | 33,750       |
| Texas .....                | 18               | 2,140,000  | 460,000   | 414,000      |
| Tennessee .....            | 6                | 1,200,000  | 187,500   | 168,750      |
| Division No. 4 .....       | 50               | 6,199,000  | 1,262,500 | 1,136,250    |
| Ohio .....                 | 11               | 2,030,000  | 382,500   | 314,250      |
| Indiana .....              | 2                | 100,000    | 25,000    | 22,500       |
| Illinois .....             | 12               | 1,500,000  | 304,500   | 274,050      |
| Michigan .....             | 4                | 800,000    | 102,500   | 92,250       |
| Wisconsin .....            | 8                | 580,000    | 145,000   | 130,500      |
| Division No. 5 .....       | 37               | 5,010,000  | 959,500   | 863,550      |
| Iowa .....                 | 5                | 350,000    | 87,500    | 78,750       |
| Minnesota .....            | 4                | 1,450,000  | 162,500   | 146,250      |
| Missouri .....             | 7                | 3,100,000  | 212,500   | 191,250      |
| Kansas .....               | 41               | 3,392,000  | 760,500   | 684,450      |
| Nebraska .....             | 13               | 710,000    | 177,500   | 159,750      |
| Division No. 6 .....       | 70               | 9,002,000  | 1,400,500 | 1,260,450    |
| Colorado .....             | 4                | 350,000    | 87,500    | 78,750       |
| Arizona .....              | 1                | 100,000    | 25,000    | 22,500       |
| California .....           | 7                | 750,000    | 187,500   | 168,750      |
| Oregon .....               | 5                | 310,000    | 77,500    | 69,750       |
| Division No. 7 .....       | 17               | 1,510,000  | 377,500   | 339,750      |
| Dakota .....               | 9                | 500,000    | 125,000   | 112,500      |
| Montana .....              | 1                | 50,000     | 12,500    | 11,250       |
| Washington .....           | 2                | 250,000    | 62,500    | 56,250       |
| Wyoming .....              | 1                | 100,000    | 25,000    | 22,500       |
| Division No. 8 .....       | 13               | 900,000    | 225,000   | 202,500      |
| Grand total .....          | 225              | 30,546,000 | 5,211,550 | 4,690,375    |



Eight national banks, with an aggregate capital of \$1,550,000, failed and were placed in the hands of receivers during the year, as is shown in the following tabulated statement, to which is appended an account of the chief cause of failure in each case :

STATEMENT OF BANKS FAILED DURING THE YEAR, THEIR CAPITAL, SURPLUS, AND LIABILITIES ACCORDING TO LAST REPORT OF CONDITION.

| Name and location of bank.                           | Date of authority to commence business. | Date of failure. | Receiver appointed. | As shown at date of last report of condition in each case. |                                |                     |                                   |
|------------------------------------------------------|-----------------------------------------|------------------|---------------------|------------------------------------------------------------|--------------------------------|---------------------|-----------------------------------|
|                                                      |                                         |                  |                     | Capital.                                                   | Surplus and undivided profits. | Other liabilities.* | Date of last report of condition. |
| First National Bank, Pine Bluff, Ark. ....           | Sept. 18, 1882                          | 1886. Nov. 15    | 1886. Nov. 20       | \$50,000                                                   | \$22,864                       | \$184,697           | 1886. Oct. 7                      |
| Palatka National Bank, Palatka, Fla. ....            | Nov. 20, 1884                           | 1887. May 30     | 1887. June 3        | 50,000                                                     | 1,882                          | 14,051              | 1887. May 13                      |
| Fidelity National Bank, Cincinnati, Ohio. ....       | Feb. 27, 1886                           | June 20          | June 27             | 1,000,000                                                  | 129,283                        | 5,867,064           | May 13                            |
| Henrietta National Bank, Henrietta, Tex. ....        | Aug. 8, 1883                            | July 25          | Aug. 17             | 50,000                                                     | 12,328                         | 99,598              | May 13                            |
| National Bank of Sumter, S. C. ....                  | Nov. 26, 1883                           | Aug. 22          | Aug. 24             | 50,000                                                     | 10,774                         | 112,763             | Aug. 1                            |
| First National Bank, Dansville, N. Y.† ....          | Sept. 4, 1863                           | Aug. 25          | Sept. 8             | 50,000                                                     | 23,863                         | 87,852              | Aug. 1                            |
| First National Bank, Corry, Pa. ....                 | Dec. 6, 1864                            | Sept. 16         | Oct. 11             | 100,000                                                    | 10,314                         | 172,857             | Aug. 1                            |
| Stafford National Bank, Stafford Springs, Conn. .... | Jan. 7, 1865                            | Oct. 12          | Oct. 17             | 200,000                                                    | 25,048                         | 293,476             | Aug. 1                            |
| Total.....                                           |                                         |                  |                     | 1,550,000                                                  | 236,356                        | 6,832,358           |                                   |

\* Total, as per report, except capital, surplus, circulation, undivided profits, and unpaid dividends.  
† Extended.

The First National Bank of Pine Bluff, Ark., failed because of the failure of its president, who was engaged in buying and shipping cotton on a scale too extensive for his means. To handle this business he made use of the bank, and at the date of failure he was maker or indorser of more than two-thirds of its bills receivable, the only security for which consisted of mortgages on land, crops, and plantation chattels. He had also undertaken a railroad enterprise which he was unable to carry through, and the bank had a great deal of money locked up in the stock and bonds of the railroad company. A large amount of bills receivable having been rediscounted, and the president being unable, through lack of railroad transportation, to make prompt shipments of cotton to meet their maturities, the bank suspended. No run was made by the depositors. A dividend of 25 per cent. was paid to the creditors of the bank, about five months after date of failure, on claims aggregating \$64,956.08.

The Palatka National Bank, of Palatka, Fla., suffered an impairment of capital through losses attributable mainly to the gradual withdrawal of deposits by customers who were moving out of the locality, general stagnation of business, and a marked decline in the enterprises of the town. The directors made an abortive effort to place the bank in voluntary liquidation, but the requisite stockholders' vote could not be obtained. In less than sixty days after appointment of the receiver the creditors were paid principal and interest in full on claims aggregating \$9,379.69, and the remaining assets of the bank have been turned over to an agent of the stockholders, under the provisions of the act approved June 30, 1876.



The Fidelity National Bank of Cincinnati, Ohio, was reduced to insolvency through the reckless management of its board of directors, who suffered certain of their number to divert its funds and to prostitute its credit in support of a speculation in wheat in Chicago during the months of March, April, May, and June of this year. In the progress of this nefarious enterprise many provisions of the national banking laws were violated, and the public was deceived by false statements as to the capital, surplus, and business of the association. While entertaining grave apprehensions as to the management of this bank, the Comptroller had no evidence, either from its reports of condition or from an examination made in March, to justify any measure on his part likely to discredit it, or to embarrass its directors in the conduct of its affairs.

On June 20 the Comptroller received notice of the protest in New York of \$200,000 of its drafts, and immediately notified the examiner, who had been waiting in Cincinnati and the vicinity for several weeks to act upon any information which should justify a re-examination. He entered the bank immediately, and finding it insolvent took possession under instructions. The doors were not opened on the morning of the 21st, and on June 27 a receiver was appointed and took charge of its affairs. Upon obtaining evidence sufficient for the purpose, the Comptroller caused proceedings to be taken under section 5239, Revised Statutes, to dissolve the corporation and to have its franchises declared forfeited. A decree to this effect was made July 12 in the United States circuit court for the southern district of Ohio. No appeal was taken. Upon the basis thus prepared suit has been brought by the receiver against every director implicated in the violations of law, and such damages as the courts will grant, and the personal means of the directors can be made to supply, will be collected and applied to the relief of those who have suffered loss or damage. A dividend was declared on October 31 of 25 per cent. on all claims proved and allowed, amounting to \$2,386,569.20.

A very large number of accounts with corresponding banks are still unadjusted, and claims are in dispute aggregating about \$1,000,000 of which it is feared the larger part can be settled only by litigation. Both the examiner and the receiver were early instructed to supply to the United States district attorney for the southern district of Ohio all evidence they could find indicating criminal misconduct on the part of any of the directors or officers of the bank, and arrests were promptly made upon the evidence furnished by them. The Attorney-General joined with the Comptroller in the employment of special means for detecting the persons implicated in the misappropriation of the bank's funds, and the Solicitor of the Treasury, the district attorney, the Chief of the Secret Service Division of the Treasury, and the officers detailed for the work entered heartily and efficiently into all measures for discovering and establishing their guilt. Indictments have been found against several persons, and their trials will shortly take place. It is to be hoped that this conspicuous instance of fraudulent conduct and lax administration may furnish occasion for establishing a just degree of responsibility on the part of directors.

The Henrietta National Bank of Henrietta, Tex., became involved in the cattle business of its president and four other directors, who constitute a majority of the board, and own more than half the capital stock of the bank. In the names of their several firms these five directors had each borrowed from the bank amounts largely in excess of the limit prescribed by law, and their aggregate indebtedness exceeded the entire



capital stock. The drought in Texas last summer caused heavy losses in the cattle trade, and as soon as the firms referred to became embarrassed their property was attached, and this precipitated the failure of the bank. While the management is to be condemned, it must be said that the principal debtors of the bank had been men of large means, and that its other assets were fairly sound. Within sixty days of its suspension a dividend of 50 per cent. was paid to the creditors on claims aggregating \$64,784.31.

The National Bank of Sumter, S. C., closed its doors on August 20. Two days before the cashier had absconded, carrying with him a considerable amount of money belonging to the bank. This person performed the duties of cashier, teller, and book-keeper, and was thus in a position to conceal his embezzlements until they exceeded in amount the capital stock of the bank. The president seems to have been often absent and habitually negligent, and although a committee was appointed quarterly by the board of directors to examine the affairs of the bank, the members of it must have been incompetent or neglectful of the trust thus confided to them. No evidence has been as yet obtained sufficient to justify proceedings under section 5239, United States Revised Statutes, and in presence of the decision in the case of *Movius, receiver, v. Directors of the First National Bank of Buffalo*, the Comptroller has not felt justified in subjecting this impoverished trust to the expenses of a suit against the directors at common law. The assets are estimated to be good, and a dividend of 75 per cent. will probably be paid before the end of this year.

The First National Bank of Dansville, N. Y., was wrecked by its president, who telegraphed to the Comptroller August 26 that the bank had closed its doors, and immediately absconded to Canada. When the national-bank examiner took possession of the bank the most important books and papers were missing, and those which remained contained little that was true. Nothing but a judicial investigation will unravel the tangle of falsehood and chicanery by which the public has been deceived and robbed, and a once honored family disgraced. The stock of the bank belonged almost wholly to a single family, and all its losses are chargeable to the operations of the president and one of his brothers. Evidence sufficient to justify a criminal investigation has been laid before the district attorney of the United States for the western district of New York, by whom proceedings have been commenced against the only parties within the jurisdiction of the court.

The First National Bank of Corry, Pa., was crippled by mismanagement several years ago. Its stockholders have had no dividends since 1881. In 1883 a change was made in the officers and directors, but the new men proved unequal to the exigency. It appears that the president lived several miles away from Corry, and that the cashier was negligent, and a poor business man, while the directors were weak or inattentive. In consequence of general neglect the bank went from bad to worse, and the cashier is particularly censured for not fully informing the directors of the true condition of a large amount of paper which was thus allowed to become entirely worthless. Added to the effects of weak management there was a constant shrinkage in the value of the old assets, and recently adverse decisions were rendered in important litigation, and the losses on current business proved to be large.

The bank suspended on September 16, and upon examination it appeared that about 80 per cent. of the capital was lost. Ample time was allowed the stockholders to make this good, in accordance with section



5205 United States Revised States, but their efforts proving unsuccessful, a receiver was appointed, who qualified and took possession on October 11. The assets as at present estimated should pay the creditors in full, but no dividend has yet been declared owing to slow collections.

The Stafford National Bank of Stafford Springs, Conn., lost upward of \$100,000 by its cashier, who is now under arrest, charged with embezzlement and misappropriation of the funds of the bank. It appears that he was intrusted with the entire management of the bank's affairs, and was successful in deceiving the president and directors by means of fictitious notes and cash items, and the manipulation of the accounts of correspondent banks. His operations extended over a considerable period of time, and involve very large amounts of money lent to a lumber company, of which he was treasurer. The true condition of this bank was ascertained by a special examination ordered in September, out of the regular term, and the arrest of the cashier was the first notice the public had of the bank's being in trouble. The loss to the bank is nearly equal to the amount of its capital, but it is expected that enough will be realized from the assets to nearly or quite pay the creditors in full.

Tables will be found in the Appendix, pp. 206-212, showing the amount of capital, nominal assets, amounts collected, claims proved, and dividends paid, according to the facts in each of these cases, and other statistical information in relation to all insolvent national banks.

A table, Appendix, p. 212, has been prepared with great care and minute accuracy, showing every item of public interest connected with each bank that has been placed in the hands of a receiver since January 1, 1877. It was desired to embrace in this table similar information as to all failed national banks, but it appears that prior to 1877 the various items in the reports of receivers were not always classified, as they have been since that date, and their uniform classification involved so much labor that it could not be completed in time for this Report. In some of the earliest cases the information on file seems to be very meager.

#### THE ORGANIZATION OF NATIONAL BANKS.

As the laws now stand a national banking association may be formed by any number (not less than five) of natural persons, and any banking corporation having a State or Territorial charter may be converted into a national banking association. Every person applying for information as to the formation of a national bank, or the conversion of a State bank, is supplied with a copy of the national-bank laws and a book of instructions as to the practical steps to be taken in effecting either of these purposes. He is also requested to cause a formal notice to be filed, setting forth the name of the place at which the bank is to be located, the title selected, and the names of at least five among those who intend to subscribe for the capital stock. After notice has been filed the person or persons acting in the matter are furnished with blank forms to be used in effecting an organization, and the title which they have selected, if it is approved, is reserved for them for a reasonable period. The forms sent include articles of association, organization certificate, certificate upon which officers and directors are to set forth the facts which it is necessary for the Comptroller to know before authorizing the bank to begin business, oaths of directors, and a blank order for circulating notes. As soon as these papers are returned, duly executed, and all the



requirements of the law have been complied with by the corporators, the Comptroller's certificate to that effect is issued. The requirements of law for the formation of new banks are simple and reasonable, the only one appearing onerous being that which requires the bank to deposit in the Treasury certain amounts of United States registered bonds bearing interest.

Under the act of February 25, 1863, national banking associations were required to deposit with the Treasurer United States bonds to the amount of one third their paid-in capital. In 1864 this provision was amended by fixing \$30,000 as the minimum amount of bonds for any bank.

The act of June 20, 1874, permitted associations to withdraw any bonds they might have on deposit in excess of \$50,000. Obviously this affected only banks of which the capital exceeded \$150,000.

The act of July 12, 1882, specified that banks of which the capital does not exceed \$150,000 should be required to keep on deposit bonds to the amount of one-fourth of their capital.

By a special provision of law banks and banking corporations having State charters may be converted into national banks upon satisfying the Comptroller of the Currency that they are in sound financial condition, and upon complying with such of the general requirements of the law as are applicable to them.

#### CONVERTED AND ORIGINAL BANKS.

It will be seen from the foregoing statement that banks that enter the national system are of two classes, viz, institutions already organized under State laws, converted to national banks under section 5154, Revised Statutes of the United States, and national banking associations primarily organized as such under various acts of Congress:

The following tables show the history of these two classes:



WHOLE NUMBER OF STATE BANKS CONVERTED TO NATIONAL BANKING ASSOCIATIONS, THEIR CAPITAL AT DATE OF CONVERSION, PRESENT CAPITAL AND SURPLUS; SPECIFYING SUCH AS HAVE SINCE GONE INTO VOLUNTARY LIQUIDATION, AND SUCH AS HAVE BECOME INSOLVENT.

| Years.     | Existing.               |                      |                                |                  | Voluntary liquidation. |          |                                |                                 | Insolvent. |                             |
|------------|-------------------------|----------------------|--------------------------------|------------------|------------------------|----------|--------------------------------|---------------------------------|------------|-----------------------------|
|            | Whole number converted. | Number in existence. | Capital at date of conversion. | Present capital. | Surplus.               | Num-ber. | Capital at date of conversion. | Capital at date of liquidation. | Num-ber.   | Capital at date of failure. |
| 1863.....  | 12                      | 12                   | \$6, 110, 000                  | \$9, 710, 000    | \$2, 564, 300          | 2        | \$200, 000                     | \$250, 000                      | 3          | \$417, 000                  |
| 1864.....  | 150                     | 145                  | 66, 589, 500                   | 72, 580, 200     | 26, 940, 700           | 47       | 11, 715, 200                   | 10, 101, 200                    | 14         | 4, 401, 100                 |
| 1865.....  | 284                     | 223                  | 59, 176, 000                   | 58, 904, 000     | 27, 501, 900           | 2        | 275, 000                       | 250, 000                        | 1          | 3, 410, 300                 |
| 1866.....  | 6                       | 3                    | 860, 300                       | 3, 100, 000      | 92, 000                | 1        | 50, 000                        | 100, 000                        |            |                             |
| 1867.....  | 1                       | 1                    | 250, 000                       | 250, 000         | 10, 000                | 2        | 200, 000                       | 200, 000                        |            |                             |
| 1868.....  | 3                       |                      |                                |                  |                        |          |                                |                                 |            |                             |
| 1869.....  |                         |                      |                                |                  |                        |          |                                |                                 |            |                             |
| 1870.....  | 1                       | 1                    | 1, 000, 000                    | 1, 500, 000      | 250, 000               |          |                                |                                 |            |                             |
| 1871.....  | 5                       | 2                    | 1, 378, 000                    | 1, 225, 000      | 150, 000               | 3        | 278, 000                       | 300, 000                        |            |                             |
| 1872.....  | 5                       | 3                    | 1, 110, 000                    | 830, 000         | 195, 000               | 2        | 150, 000                       | 150, 000                        |            |                             |
| 1873.....  | 4                       | 4                    | 855, 000                       | 605, 000         | 155, 000               |          |                                |                                 |            |                             |
| 1874.....  | 11                      | 9                    | 2, 244, 000                    | 2, 560, 000      | 479, 100               | 2        | 250, 000                       | 250, 000                        |            |                             |
| 1875.....  | 7                       | 5                    | 850, 000                       | 860, 000         | 197, 500               | 2        | 200, 000                       | 130, 000                        |            |                             |
| 1876.....  | 2                       | 2                    | 161, 000                       | 141, 000         | 26, 500                | 1        | 50, 000                        | 50, 000                         | 1          | 130, 000                    |
| 1877.....  | 5                       | 3                    | 680, 000                       | 980, 000         | 320, 000               |          |                                |                                 |            |                             |
| 1878.....  | 7                       | 7                    | 710, 000                       | 769, 000         | 198, 000               |          |                                |                                 |            |                             |
| 1879.....  | 10                      | 10                   | 1, 285, 000                    | 1, 435, 000      | 447, 500               |          |                                |                                 |            |                             |
| 1880.....  | 6                       | 6                    | 1, 147, 000                    | 1, 340, 000      | 311, 500               |          |                                |                                 |            |                             |
| 1881.....  | 11                      | 11                   | 1, 445, 700                    | 2, 213, 100      | 468, 300               |          |                                |                                 |            |                             |
| 1882.....  | 13                      | 13                   | 1, 190, 300                    | 1, 790, 300      | 311, 600               |          |                                |                                 |            |                             |
| 1883.....  | 16                      | 12                   | 980, 000                       | 1, 000, 000      | 136, 100               | 4        | 250, 000                       | 250, 000                        |            |                             |
| 1884.....  | 1                       | 1                    | 50, 000                        | 50, 000          | 25, 000                |          |                                |                                 |            |                             |
| 1885.....  | 5                       | 5                    | 850, 000                       | 850, 000         | 152, 700               |          |                                |                                 |            |                             |
| 1886*..... | 10                      | 9                    | 2, 152, 000                    | 2, 400, 000      | 179, 000               | 1        | 50, 000                        | 50, 000                         |            |                             |
| 1887†..... | 11                      | 11                   | 1, 350, 000                    | 1, 350, 000      | 144, 100               |          |                                |                                 |            |                             |
| Total..... | 586                     | 498                  | 152, 423, 800                  | 166, 442, 600    | 61, 273, 800           | 69       | 13, 668, 200                   | 12, 081, 200                    | 19         | 8, 358, 400                 |
|            |                         |                      |                                |                  |                        |          |                                |                                 |            | 7, 368, 100                 |

\*To November 1. †From November 1, 1886, to November 1, 1887.

|                                                                                                    |      |
|----------------------------------------------------------------------------------------------------|------|
| Percentage of capital of national banks, organized as such, that went into voluntary liquidation.. | 14.3 |
| Percentage of capital of national banks, organized as such, that went into insolvency .....        | 3.3  |
| Percentage of capital of national banks, organized as such, that are in existence .....            | 82.4 |
| Percentage of capital of converted banks that went into voluntary liquidation .....                | 6.5  |
| Percentage of capital of converted banks that went into insolvency .....                           | 3.9  |
| Percentage of capital of converted banks that are still in existence .....                         | 89.6 |
| Percentage of increase of capital of national banks, organized as such.....                        | 18.8 |
| Percentage of increase of capital of converted banks .....                                         | 9    |



WHOLE NUMBER OF NATIONAL BANKS OF PRIMARY ORGANIZATION UNDER THE NATIONAL-BANK LAWS, CAPITAL AT DATE OF ORGANIZATION, AND PRESENT CAPITAL AND SURPLUS, SPECIFYING SUCH AS HAVE SINCE GONE INTO VOLUNTARY LIQUIDATION AND SUCH AS HAVE BECOME INSOLVENT.

| Years.     | Whole number organized. | Existing. |                                  |                  | Surplus.     | Voluntary liquidation. |                                  |                                 |                                 | Insolvent. |                                  |                             |
|------------|-------------------------|-----------|----------------------------------|------------------|--------------|------------------------|----------------------------------|---------------------------------|---------------------------------|------------|----------------------------------|-----------------------------|
|            |                         | Number.   | Capital at date of organization. | Present capital. |              | Num-ber.               | Capital at date of organization. | Capital at date of liquidation. | Surplus at date of liquidation. | Num-ber.   | Capital at date of organization. | Capital at date of failure. |
| 1863.....  | 474                     | 296       | \$40,588,900                     | \$58,854,800     | \$25,923,400 | 147                    | \$14,984,200                     | \$25,424,600                    | \$7,839,300                     | 31         | \$3,460,000                      | \$5,119,500                 |
| 1864.....  | 104                     | 69        | 11,848,100                       | 15,370,100       | 6,682,800    | 31                     | 4,310,000                        | 6,166,000                       | 1,558,900                       | 4          | 450,000                          | 500,000                     |
| 1865.....  | 603                     | 440       | 107,777,400                      | 111,014,700      | 35,540,900   | 144                    | 19,592,300                       | 18,490,000                      | 4,913,500                       | 19         | 2,475,000                        | 3,560,000                   |
| 1866.....  | 33                      | 23        | 2,730,000                        | 4,385,000        | 2,384,900    | 8                      | 800,000                          | 775,300                         | 176,200                         | 2          | 100,000                          | 150,000                     |
| 1867.....  | 9                       | 7         | 850,000                          | 1,800,000        | 746,000      | 2                      | 150,000                          | 150,000                         | 14,300                          | .....      | .....                            | .....                       |
| 1868.....  | 10                      | 8         | 710,000                          | 1,150,000        | 311,500      | 2                      | 200,000                          | 200,000                         | 7,500                           | .....      | .....                            | .....                       |
| 1869.....  | 8                       | 4         | 850,000                          | 650,000          | 200,000      | 2                      | 260,000                          | 310,000                         | 48,500                          | 2          | 350,000                          | 350,000                     |
| 1870.....  | 62                      | 40        | 4,298,000                        | 5,160,500        | 1,558,900    | 20                     | 2,401,000                        | 2,880,000                       | 375,300                         | 2          | 300,000                          | 350,000                     |
| 1871.....  | 148                     | 109       | 11,668,000                       | 14,478,900       | 4,981,800    | 34                     | 3,040,000                        | 3,000,000                       | 656,000                         | 5          | 1,000,000                        | 1,300,000                   |
| 1872.....  | 156                     | 97        | 9,074,700                        | 12,471,100       | 3,868,800    | 48                     | 4,255,000                        | 3,843,100                       | 585,100                         | 11         | 1,450,000                        | 1,485,000                   |
| 1873.....  | 53                      | 38        | 4,655,000                        | 4,463,000        | 1,178,100    | 13                     | 925,000                          | 1,125,000                       | 116,700                         | 2          | 370,000                          | 350,000                     |
| 1874.....  | 72                      | 46        | 3,726,500                        | 4,345,000        | 1,338,800    | 22                     | 1,350,000                        | 1,320,000                       | 86,900                          | 4          | 350,000                          | 350,000                     |
| 1875.....  | 94                      | 79        | 10,012,000                       | 11,044,000       | 2,697,800    | 14                     | 1,000,000                        | 1,010,000                       | 75,800                          | 1          | 50,000                           | 50,000                      |
| 1876.....  | 27                      | 23        | 2,020,800                        | 2,377,800        | 679,300      | 4                      | 250,000                          | 250,000                         | 11,400                          | .....      | .....                            | .....                       |
| 1877.....  | 26                      | 21        | 1,864,000                        | 2,564,000        | 1,141,700    | 3                      | 150,000                          | 150,000                         | 21,000                          | 2          | 300,000                          | 1,011,300                   |
| 1878.....  | 23                      | 18        | 1,625,000                        | 1,870,000        | 600,000      | 5                      | 250,000                          | 250,000                         | 21,400                          | .....      | .....                            | .....                       |
| 1879.....  | 30                      | 25        | 2,550,000                        | 3,105,000        | 631,800      | 4                      | 200,000                          | 200,000                         | 13,200                          | 1          | 60,000                           | 60,000                      |
| 1880.....  | 47                      | 43        | 5,222,100                        | 6,147,100        | 1,385,100    | 3                      | 250,000                          | 250,000                         | 32,400                          | 1          | 50,000                           | 50,000                      |
| 1881.....  | 97                      | 87        | 8,335,000                        | 10,181,000       | 2,522,200    | 9                      | 1,720,000                        | 1,770,000                       | 80,000                          | 1          | 50,000                           | 50,000                      |
| 1882.....  | 230                     | 212       | 28,318,000                       | 35,039,000       | 8,529,100    | 14                     | 1,380,000                        | 1,380,000                       | 76,200                          | 4          | 225,000                          | 225,000                     |
| 1883.....  | 236                     | 214       | 22,982,000                       | 26,403,000       | 3,770,300    | 16                     | 2,135,000                        | 2,135,000                       | 53,700                          | 6          | 550,000                          | 350,000                     |
| 1884.....  | 179                     | 171       | 17,269,000                       | 20,086,100       | 3,161,600    | 7                      | 450,000                          | 450,000                         | 3,000                           | 1          | 50,000                           | 50,000                      |
| 1885.....  | 142                     | 139       | 13,593,000                       | 14,203,000       | 1,589,800    | 3                      | 200,000                          | 200,000                         | 5,500                           | .....      | .....                            | .....                       |
| 1886*..... | 142                     | 140       | 15,453,000                       | 16,215,000       | 693,700      | 1                      | 100,000                          | 100,000                         | 500                             | 1          | 1,000,000                        | 1,000,000                   |
| 1887†..... | 214                     | 214       | 29,196,000                       | 29,096,000       | 521,400      | .....                  | .....                            | .....                           | .....                           | .....      | .....                            | .....                       |
| Total..... | 3,219                   | 2,563     | 347,216,500                      | 412,474,100      | 112,639,700  | 556                    | 60,352,500                       | 71,829,000                      | 16,772,300                      | 100        | 12,640,000                       | 16,360,800                  |

\* To November 1.

† From November 1, 1886, to November 1, 1887.

SUMMARY OF NATIONAL BANKS ORGANIZED AND DISSOLVED SINCE FEBRUARY 25, 1863, AND THE NUMBER EXISTING NOVEMBER 1, 1887.

| Banks organized.             | Num-ber. | Dissolved.                                   |           |         |           |                         |          | Now existing. |                                                                                                                                                                                                                                                                           | Remarks. |
|------------------------------|----------|----------------------------------------------|-----------|---------|-----------|-------------------------|----------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
|                              |          | In liquidation, volun-tary or by expiration. |           | Failed. |           | Total number dissolved. | Num-ber. | Per cent.     |                                                                                                                                                                                                                                                                           |          |
|                              |          | Number.                                      | Per cent. | Number. | Per cent. |                         |          |               |                                                                                                                                                                                                                                                                           |          |
|                              |          |                                              |           |         |           |                         |          |               |                                                                                                                                                                                                                                                                           |          |
| Converted from State system. | 586      | 69                                           | 12        | 19      | 3         | 88                      | 498      | 85            | Of 625 banks which have gone into voluntary liquidation, 471 took that step for the purpose of winding up their affairs, 79 for the purpose of reorganization, and 75 went into liquidation by reason of expiration of charter, 38 of them having since been reorganized. |          |
| Other banks.....             | 3, 219   | 556                                          | 17        | 100     | 3         | 656                     | 2, 563   | 80            |                                                                                                                                                                                                                                                                           |          |
| Total.....                   | 3, 805   | 625                                          | 16        | 119     | 3         | 744                     | 3, 061   | 80            |                                                                                                                                                                                                                                                                           |          |



## EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.

The act of July 12, 1882, contains the only provision made for the extension of the corporate existence of national banks, and 1,234 associations have availed themselves of this privilege. Annexed is a table brought down to October 31, 1887, showing the capital of these extended banks and their geographical distribution.

TABLE SHOWING, BY STATES, THE NUMBER AND CAPITAL OF NATIONAL BANKS, THE CORPORATE EXISTENCE OF WHICH WAS EXTENDED PRIOR TO NOVEMBER 1, 1887.

| States and Territories.    | No. of banks. | Capital.   | States and Territories. | No. of banks. | Capital.    |
|----------------------------|---------------|------------|-------------------------|---------------|-------------|
| Alabama .....              | 2             | \$350,000  | Montana .....           | 1             | \$500,000   |
| Arkansas .....             | 1             | 250,000    | Nebraska .....          | 3             | 750,000     |
| Colorado .....             | 3             | 460,000    | New Hampshire .....     | 35            | 4,605,000   |
| Connecticut .....          | 73            | 22,450,820 | New Jersey .....        | 48            | 9,783,350   |
| Delaware .....             | 11            | 1,503,185  | New York .....          | 222           | 72,672,460  |
| District of Columbia ..... | 2             | 500,000    | North Carolina .....    | 3             | 650,000     |
| Georgia .....              | 6             | 1,450,000  | South Carolina .....    | 2             | 750,000     |
| Illinois .....             | 48            | 6,240,000  | Ohio .....              | 82            | 14,854,000  |
| Indiana .....              | 32            | 4,157,000  | Oregon .....            | 1             | 250,000     |
| Iowa .....                 | 25            | 2,695,000  | Pennsylvania .....      | 165           | 44,479,390  |
| Idaho .....                | 1             | 100,000    | Rhode Island .....      | 59            | 19,959,800  |
| Kansas .....               | 3             | 300,000    | Tennessee .....         | 6             | 1,750,000   |
| Kentucky .....             | 11            | 3,150,000  | Texas .....             | 4             | 625,000     |
| Louisiana .....            | 2             | 1,300,000  | Vermont .....           | 29            | 5,256,000   |
| Maine .....                | 53            | 8,630,000  | Virginia .....          | 10            | 2,016,000   |
| Maryland .....             | 29            | 12,069,000 | West Virginia .....     | 11            | 1,341,000   |
| Massachusetts .....        | 199           | 85,712,500 | Wisconsin .....         | 19            | 1,685,000   |
| Michigan .....             | 19            | 1,575,000  |                         |               |             |
| Minnesota .....            | 6             | 2,100,000  |                         |               |             |
| Missouri .....             | 8             | 3,150,000  |                         |               |             |
|                            |               |            | Total .....             | 1,234         | 340,069,505 |

The following table accounts for all banks organized, and shows how many of these have been extended, and how many are still in operation under the original organization certificates :

TOTAL NUMBER OF BANKS ORGANIZED UNDER THE NATIONAL CURRENCY ACT OF FEBRUARY 25, 1863, AND THE NATIONAL-BANK ACT OF JUNE 3, 1864, THE NUMBER EXTENDED UNDER THE ACT OF JULY 12, 1882, AND STILL IN OPERATION UNDER THEIR ORIGINAL CERTIFICATES OF ORGANIZATION, AND THE TOTAL NUMBER IN OPERATION OCTOBER 31, 1887.

|                                                                                | Act February<br>25, 1863. |     | Act June 3, 1864. |       |             |       | Total. |
|--------------------------------------------------------------------------------|---------------------------|-----|-------------------|-------|-------------|-------|--------|
|                                                                                |                           |     | Before 1882.      |       | Since 1882. |       |        |
| Originally organized .....                                                     |                           | 488 |                   | 2,278 |             |       |        |
| Out of existence July 12, 1882 .....                                           |                           | 146 |                   | 347   |             |       |        |
| In operation July 12, 1882 .....                                               |                           | 342 |                   | 1,931 |             |       | 2,273  |
| Organized since July 12, 1882 .....                                            |                           |     |                   |       |             | 1,039 |        |
| Since passed into voluntary liquidation to<br>wind up affairs .....            | 7                         |     | 97                |       | 37          |       | 141    |
| Since in voluntary liquidation by expira-<br>tion of corporate existence ..... | 20                        |     | 55                |       |             |       | 75     |
| Placed in hands of receivers .....                                             | 1                         |     | 20                |       | 9           |       | 30     |
|                                                                                |                           | 28  |                   | 172   |             | 46    |        |
| Extended under act July 12, 1882 .....                                         |                           | 314 |                   | 920   |             |       | 1,234  |
| To reach the term of corporate existence .....                                 |                           |     |                   | 849   |             |       |        |
| Passed into voluntary liquidation since ex-<br>tension .....                   | 3                         |     |                   |       |             |       |        |
| Placed in hands of receivers since extension .....                             | 3                         | 6   |                   |       |             |       |        |
| Still in operation under original organiza-<br>tion certificate .....          |                           | 308 |                   | 1,759 |             |       | 2,067  |
| Restored to solvency and resumed business .....                                |                           |     |                   | 1     |             |       |        |
| Total number in operation October<br>31, 1887 .....                            |                           | 308 |                   | 1,760 |             | 993   | 3,061  |



The figures in the table as to the number of banks organized under these two acts, respectively, conform to the records of the office, but are not in conformity with the Comptroller's reports of previous years.

The discrepancy is attributable to the fact that certain banks originally organized under the act of 1863 afterward went into voluntary liquidation and were reorganized under the act of 1864. In the records of the office they stand among the banks organized under the latter act, while in the reports they have been included with banks organized under the act of 1863. It is perhaps a matter of but little consequence, but upon principle it seems best that the report should reflect accurately the records as they are.

From the foregoing table it will be found that all of the banks organized under the national currency act of 1863 have either ceased to exist or have had their corporate existence extended, while of those organized prior to July 12, 1882, under the national-bank act of 1864, 1,760 are still in operation under their original certificates of organization.

The following table shows how many of these 849 banks will reach the expiration of their corporate existence during each year from 1888 to 1901, inclusive, with their capital and circulation:

| Years.     | No. of banks. | Capital.      | Circulation. | Years.      | No. of banks. | Capital.      | Circulation. |
|------------|---------------|---------------|--------------|-------------|---------------|---------------|--------------|
| 1888 ..... | 10            | \$1, 250, 000 | \$321 750    | 1896 .....  | 23            | \$2, 173, 800 | \$986, 650   |
| 1889 ..... | 3             | 600, 000      | 184, 500     | 1897 .....  | 24            | 3, 419, 000   | 1, 171, 295  |
| 1890 ..... | 61            | 9, 560, 500   | 364, 000     | 1898 .....  | 25            | 2, 679, 000   | 1, 198, 350  |
| 1891 ..... | 97            | 12, 358, 900  | 4, 040, 685  | 1899 .....  | 39            | 4, 995, 000   | 2, 270, 700  |
| 1892 ..... | 100           | 13, 815, 100  | 4, 562, 760  | 1900 .....  | 50            | 7, 807, 100   | 2, 153, 330  |
| 1893 ..... | 38            | 4, 701, 000   | 1, 982, 925  | 1901 .....  | 108           | 14, 669, 150  | 3, 702, 350  |
| 1894 ..... | 63            | 7, 628, 000   | 2, 812, 720  |             |               |               |              |
| 1895 ..... | 76            | 11, 259, 000  | 4, 431 610   | Total ..... | 717           | 96, 915, 550  | 30, 183, 625 |

The number, capital, and circulation of the national banks of which the periods of succession terminated between October 31, 1886, and October 31, 1887, are shown by the following table, which also indicates the number of which the corporate existence has been extended:

| Date.          | No. of banks that have expired. | Capital.   | Circulation. | No. of banks that have extended. | Capital.   | Circulation. |
|----------------|---------------------------------|------------|--------------|----------------------------------|------------|--------------|
| 1886.          |                                 |            |              |                                  |            |              |
| December ..... | 1                               | \$150, 000 | \$135, 000   | 1                                | \$150, 000 | \$135, 000   |
| 1887.          |                                 |            |              |                                  |            |              |
| March .....    | 3                               | 700, 000   | 162, 000     | 3                                | 700 000    | 162, 000     |
| May .....      | 1                               | 100, 000   | 90, 000      | 1                                | 100, 000   | 90, 000      |
| Total .....    | 5                               | 950, 000   | 387, 000     | 5                                | 950, 000   | 387, 000     |

The corporate existence of one national bank, with a capital of \$250,000, will expire in November of this year, and the corporate existence of ten national banks, with an aggregate capital of \$1,250,000, will expire during the year 1888.



NATIONAL BANKS OF WHICH THE CORPORATE EXISTENCE WILL EXPIRE DURING THE YEAR 1888, WITH THE DATE OF THE EXPIRATION, THE AMOUNT OF CAPITAL STOCK OF EACH BANK, THE UNITED STATES BONDS ON DEPOSIT WITH THE TREASURER, AND THE AMOUNT OF CIRCULATION ISSUED THEREON.

| Charter number. | Title of bank.                                                  | State.  | Expira-<br>tion of<br>corporate<br>exist-<br>ence. | Capital<br>stock. | United<br>States<br>bonds. | Circula-<br>tion. |
|-----------------|-----------------------------------------------------------------|---------|----------------------------------------------------|-------------------|----------------------------|-------------------|
|                 |                                                                 |         | 1888.                                              |                   |                            |                   |
| 1676 ....       | The First National Bank of Honeybrook .....                     | Pa .... | Jan. 1                                             | \$100,000         | \$68,000                   | \$61,200          |
| 1677 ....       | The Greene County National Bank of Spring-<br>field .....       | Mo ...  | Jan. 8                                             | 100,000           | 25,000                     | 22,500            |
| 1678.....       | The Union Stock-Yard National Bank of Chi-<br>cago (Lake) ..... | Ill ... | Feb. 29                                            | 500,000           | 50,000                     | 45,000            |
| 1680.....       | The Carolina National Bank of Columbia.....                     | S. C... | Mar. 14                                            | 100,000           | 25,000                     | 22,500            |
| 1683.....       | The First National Bank of Mankato.....                         | Minn.   | May 20                                             | 75,000            | 20,000                     | 18,000            |
| 1682....        | The State National Bank of Raleigh .....                        | N. C..  | June 2                                             | 100,000           | 25,000                     | 22,500            |
| 1685....        | The First National Bank of Sharon .....                         | Pa....  | Aug. 31                                            | 125,000           | 32,000                     | 28,800            |
| 1688.....       | The First National Bank of Hillsborough .....                   | N. H..  | Sept. 2                                            | 50,000            | 50,000                     | 45,000            |
| 1690.....       | The First National Bank of Austin .....                         | Minn.   | Oct. 27                                            | 50,000            | 12,500                     | 11,250            |
| 1686.....       | The First National Bank of Faribault.....                       | Minn.   | Nov. 21                                            | 50,000            | 50,000                     | 45,000            |

#### SHAREHOLDERS IN BANKS.

In the report of last year tables were given by which a comparison could be made between the distribution of the shares of national banks in 1886 and the distribution as shown by tables reproduced from the Comptroller's Report of 1876.

The tables subjoined hereto afford a comparison between the distribution of national-bank stock and that of the stock of State banks and loan and trust companies, so far as the latter can be ascertained.



## DISTRIBUTION, BY STATES, ETC., NUMBER, AND PAR VALUE AT \$100 EACH, OF SHARES

|    | State, etc.               | No. of banks. | Number of shares held by— |                      | Same, in detail, held by— |                                                      |                         |                                                        |                         |
|----|---------------------------|---------------|---------------------------|----------------------|---------------------------|------------------------------------------------------|-------------------------|--------------------------------------------------------|-------------------------|
|    |                           |               | State residents.          | Non-State residents. | Natural persons.          | Religious, charitable, and educational institutions. | Municipal corporations. | Savings banks, loan and trust and insurance companies. | All other corporations. |
| 1  | Maine.....                | 72            | 98,984                    | 5,116                | 82,702                    | 2,237                                                | .....                   | 19,161                                                 | .....                   |
| 2  | New Hampshire.....        | 49            | 57,101                    | 4,949                | 51,843                    | 258                                                  | 5                       | 9,934                                                  | 10                      |
| 3  | Vermont.....              | 49            | 67,426                    | 7,734                | 72,181                    | 51                                                   | 102                     | 2,826                                                  | .....                   |
| 4  | Massachusetts.....        | 198           | 411,750                   | 35,155               | 373,782                   | 4,833                                                | 661                     | 67,618                                                 | 11                      |
| 5  | Boston.....               | 54            | 475,571                   | 33,929               | 264,326                   | 19,600                                               | 231                     | 225,275                                                | 68                      |
| 6  | Rhode Island.....         | 61            | 191,264                   | 12,136               | 172,519                   | 4,458                                                | 1,052                   | 25,366                                                 | 5                       |
| 7  | Connecticut.....          | 83            | 224,368                   | 22,325               | 183,325                   | 7,026                                                | 363                     | 55,466                                                 | 513                     |
|    | Division No. 1.....       | 566           | 1,526,464                 | 121,344              | 1,200,678                 | 38,463                                               | 2,414                   | 405,646                                                | 607                     |
| 8  | New York.....             | 269           | 333,320                   | 13,977               | 346,126                   | 391                                                  | .....                   | 780                                                    | .....                   |
| 9  | New York City.....        | 46            | 326,061                   | 162,439              | 457,858                   | 3,067                                                | 190                     | 27,087                                                 | 298                     |
| 10 | Albany.....               | 6             | 16,585                    | 915                  | 17,098                    | 39                                                   | .....                   | 363                                                    | .....                   |
| 11 | New Jersey.....           | 80            | 119,535                   | 10,748               | 129,116                   | 514                                                  | 60                      | 593                                                    | .....                   |
| 12 | Pennsylvania.....         | 237           | 319,874                   | 19,529               | 337,461                   | 541                                                  | 25                      | 1,158                                                  | 218                     |
| 13 | Philadelphia.....         | 43            | 218,670                   | 7,910                | 223,760                   | 528                                                  | 20                      | 2,272                                                  | .....                   |
| 14 | Pittsburgh.....           | 23            | 99,060                    | 2,740                | 100,192                   | 223                                                  | .....                   | 1,385                                                  | .....                   |
|    | Division No. 2.....       | 704           | 1,433,105                 | 218,258              | 1,611,611                 | 5,303                                                | 295                     | 33,638                                                 | 516                     |
| 15 | Delaware.....             | 17            | 17,426                    | 3,414                | 20,435                    | 145                                                  | 229                     | 31                                                     | .....                   |
| 16 | Maryland.....             | 30            | 26,724                    | 943                  | 26,526                    | 342                                                  | 28                      | 571                                                    | .....                   |
| 17 | Baltimore.....            | 17            | 112,080                   | 5,053                | 103,365                   | 6,359                                                | 61                      | 7,293                                                  | 55                      |
| 18 | Washington.....           | 7             | 11,766                    | 3,984                | 15,364                    | 13                                                   | .....                   | 373                                                    | .....                   |
| 19 | District of Columbia..... | 1             | 2,040                     | 480                  | 2,435                     | 66                                                   | 19                      | .....                                                  | .....                   |
| 20 | Virginia.....             | 25            | 30,139                    | 7,824                | 36,329                    | 498                                                  | 65                      | 1,071                                                  | .....                   |
| 21 | West Virginia.....        | 20            | 15,903                    | 3,207                | 17,891                    | 9                                                    | 500                     | 410                                                    | 300                     |
|    | Division No. 3.....       | 117           | 216,078                   | 24,905               | 222,345                   | 7,432                                                | 1,102                   | 9,749                                                  | 355                     |
| 22 | North Carolina.....       | 18            | 21,750                    | 2,510                | 24,232                    | 7                                                    | .....                   | 21                                                     | .....                   |
| 23 | South Carolina.....       | 15            | 16,253                    | 1,227                | 17,233                    | 92                                                   | 87                      | 68                                                     | .....                   |
| 24 | Georgia.....              | 19            | 19,125                    | 10,235               | 27,213                    | 33                                                   | 1                       | 2,113                                                  | .....                   |
| 25 | Florida.....              | 8             | 4,110                     | 890                  | 5,000                     | .....                                                | .....                   | .....                                                  | .....                   |
| 26 | Alabama.....              | 20            | 31,269                    | 3,671                | 34,820                    | .....                                                | 20                      | 100                                                    | .....                   |
| 27 | Mississippi.....          | 11            | 6,965                     | 2,285                | 9,175                     | .....                                                | .....                   | 75                                                     | .....                   |
| 28 | Louisiana.....            | 5             | 4,865                     | 135                  | 4,953                     | 16                                                   | .....                   | 31                                                     | .....                   |
| 29 | New Orleans.....          | 8             | 20,775                    | 8,475                | 28,220                    | 2                                                    | .....                   | 1,018                                                  | 10                      |
| 30 | Texas.....                | 87            | 79,271                    | 18,329               | 97,292                    | 30                                                   | 75                      | 203                                                    | .....                   |
| 31 | Arkansas.....             | 7             | 7,724                     | 1,276                | 9,000                     | .....                                                | .....                   | .....                                                  | .....                   |
| 32 | Kentucky.....             | 59            | 93,420                    | 4,169                | 96,971                    | 414                                                  | .....                   | 177                                                    | 27                      |
| 33 | Louisville.....           | 9             | 31,465                    | 4,050                | 35,099                    | 160                                                  | .....                   | 194                                                    | 62                      |
| 34 | Tennessee.....            | 40            | 67,074                    | 7,101                | 73,930                    | 85                                                   | .....                   | 160                                                    | .....                   |
|    | Division No. 4.....       | 306           | 404,066                   | 64,353               | 463,138                   | 839                                                  | 183                     | 4,160                                                  | 99                      |
| 35 | Ohio.....                 | 190           | 213,122                   | 12,818               | 224,958                   | 128                                                  | .....                   | 854                                                    | .....                   |
| 36 | Cincinnati.....           | 15            | 95,087                    | 8,913                | 99,646                    | 40                                                   | .....                   | 4,314                                                  | .....                   |
| 37 | Cleveland.....            | 9             | 60,384                    | 6,616                | 66,631                    | 275                                                  | .....                   | .....                                                  | 94                      |
| 38 | Indiana.....              | 92            | 108,798                   | 9,647                | 118,281                   | 54                                                   | .....                   | 110                                                    | .....                   |
| 39 | Illinois.....             | 160           | 132,366                   | 9,149                | 141,209                   | 61                                                   | .....                   | 245                                                    | .....                   |
| 40 | Chicago.....              | 18            | 131,143                   | 19,357               | 149,950                   | .....                                                | .....                   | 550                                                    | .....                   |
| 41 | Michigan.....             | 99            | 96,760                    | 10,086               | 106,826                   | .....                                                | .....                   | 20                                                     | .....                   |
| 42 | Detroit.....              | 8             | 36,963                    | 2,037                | 39,000                    | .....                                                | .....                   | .....                                                  | .....                   |
| 43 | Wisconsin.....            | 53            | 41,170                    | 3,180                | 44,325                    | 10                                                   | .....                   | 15                                                     | .....                   |
| 44 | Milwaukee.....            | 3             | 4,366                     | 2,134                | 6,500                     | .....                                                | .....                   | .....                                                  | .....                   |
|    | Division No. 5.....       | 647           | 920,159                   | 83,937               | 997,326                   | 568                                                  | .....                   | 6,108                                                  | 94                      |
| 45 | Iowa.....                 | 127           | 82,582                    | 19,218               | 101,379                   | .....                                                | .....                   | 421                                                    | .....                   |
| 46 | Minnesota.....            | 57            | 96,582                    | 38,818               | 132,152                   | 252                                                  | .....                   | 2,900                                                  | 96                      |
| 47 | Missouri.....             | 35            | 23,590                    | 1,720                | 25,270                    | .....                                                | .....                   | 40                                                     | .....                   |
| 48 | Saint Louis.....          | 5             | 24,385                    | 5,615                | 29,772                    | 44                                                   | .....                   | 184                                                    | .....                   |
| 49 | Kansas City.....          | 6             | 16,770                    | 21,230               | 35,558                    | 25                                                   | .....                   | 2,417                                                  | .....                   |
| 50 | Saint Joseph.....         | 2             | 2,322                     | 678                  | 3,000                     | .....                                                | .....                   | .....                                                  | .....                   |
| 51 | Kansas.....               | 123           | 66,036                    | 24,255               | 89,462                    | .....                                                | .....                   | 829                                                    | .....                   |
| 52 | Nebraska.....             | 94            | 48,737                    | 11,168               | 59,838                    | .....                                                | .....                   | 67                                                     | .....                   |
| 53 | Omaha.....                | 8             | 16,573                    | 7,427                | 24,000                    | .....                                                | .....                   | .....                                                  | .....                   |
|    | Division No. 6.....       | 457           | 377,577                   | 130,129              | 500,431                   | 321                                                  | .....                   | 6,858                                                  | 96                      |



## OF STOCK OF NATIONAL BANKS ON THE FIRST MONDAY OF JULY, 1887.

| Total<br>shares<br>issued. | Number of shareholders. |                    |           |                        |        | Number of shareholders owning specific<br>amounts.                 |                                              |                                               |                   |    |
|----------------------------|-------------------------|--------------------|-----------|------------------------|--------|--------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------|-------------------|----|
|                            | Natural<br>persons.     | Corpo-<br>rations. | Resident. | Non-<br>resi-<br>dent. | Total. | Owning<br>shares to<br>the par<br>value of<br>\$1,000 and<br>less. | Over<br>\$1,000 and<br>less than<br>\$5,000. | Over<br>\$5,000 and<br>less than<br>\$30,000. | Over<br>\$30,000. |    |
| 104,100                    | 6,965                   | 539                | 6,985     | 519                    | 7,504  | 5,335                                                              | 1,790                                        | 367                                           | 12                | 1  |
| 62,050                     | 3,896                   | 145                | 3,573     | 468                    | 4,041  | 2,858                                                              | 970                                          | 199                                           | 14                | 2  |
| 75,160                     | 3,905                   | 44                 | 3,544     | 405                    | 3,949  | 2,506                                                              | 1,140                                        | 284                                           | 19                | 3  |
| 446,905                    | 31,120                  | 794                | 28,965    | 2,949                  | 31,914 | 22,931                                                             | 7,469                                        | 1,450                                         | 64                | 4  |
| 509,500                    | 17,236                  | 3,235              | 18,203    | 2,268                  | 20,471 | 11,309                                                             | 6,459                                        | 2,578                                         | 125               | 5  |
| 203,400                    | 12,482                  | 457                | 11,631    | 1,308                  | 12,939 | 7,888                                                              | 4,295                                        | 726                                           | 30                | 6  |
| 246,693                    | 13,454                  | 910                | 12,831    | 1,533                  | 14,364 | 9,796                                                              | 3,696                                        | 795                                           | 77                | 7  |
| 1,647,808                  | 89,058                  | 6,124              | 85,732    | 9,450                  | 95,182 | 62,623                                                             | 25,819                                       | 6,399                                         | 341               |    |
| 347,297                    | 15,156                  | 43                 | 14,253    | 946                    | 15,199 | 8,099                                                              | 5,498                                        | 1,528                                         | 74                | 8  |
| 488,500                    | 14,629                  | 442                | 8,516     | 6,555                  | 15,071 | 7,012                                                              | 5,439                                        | 2,445                                         | 175               | 9  |
| 17,500                     | 611                     | 7                  | 576       | 42                     | 618    | 290                                                                | 226                                          | 96                                            | 6                 | 10 |
| 130,283                    | 9,054                   | 47                 | 8,309     | 792                    | 9,101  | 5,926                                                              | 2,675                                        | 488                                           | 12                | 11 |
| 339,403                    | 22,964                  | 83                 | 22,102    | 945                    | 23,047 | 14,695                                                             | 7,047                                        | 1,243                                         | 62                | 12 |
| 226,580                    | 10,976                  | 93                 | 10,438    | 631                    | 11,069 | 6,503                                                              | 3,476                                        | 1,047                                         | 43                | 13 |
| 101,800                    | 3,992                   | 37                 | 3,972     | 57                     | 4,029  | 2,085                                                              | 1,431                                        | 483                                           | 30                | 14 |
| 1,651,363                  | 77,382                  | 752                | 68,166    | 9,968                  | 78,134 | 44,610                                                             | 25,792                                       | 7,330                                         | 402               |    |
| 20,840                     | 1,682                   | 21                 | 1,347     | 356                    | 1,703  | 1,186                                                              | 440                                          | 76                                            | 1                 | 15 |
| 27,667                     | 1,963                   | 27                 | 1,924     | 66                     | 1,990  | 1,299                                                              | 593                                          | 96                                            | 2                 | 16 |
| 117,133                    | 5,237                   | 186                | 5,114     | 309                    | 5,423  | 3,005                                                              | 1,913                                        | 480                                           | 25                | 17 |
| 15,750                     | 608                     | 7                  | 525       | 90                     | 615    | 339                                                                | 208                                          | 67                                            | 1                 | 18 |
| 2,520                      | 151                     | 4                  | 39        | 116                    | 155    | 77                                                                 | 69                                           | 9                                             | .....             | 19 |
| 37,963                     | 1,561                   | 15                 | 1,326     | 200                    | 1,576  | 980                                                                | 387                                          | 201                                           | 8                 | 20 |
| 19,110                     | 929                     | 6                  | 778       | 157                    | 935    | 506                                                                | 340                                          | 83                                            | 6                 | 21 |
| 240,983                    | 12,131                  | 266                | 11,053    | 1,344                  | 12,397 | 7,392                                                              | 3,950                                        | 1,012                                         | 43                |    |
| 24,260                     | 895                     | 3                  | 765       | 133                    | 898    | 461                                                                | 292                                          | 104                                           | 41                | 22 |
| 17,480                     | 1,034                   | 25                 | 1,008     | 51                     | 1,059  | 721                                                                | 271                                          | 63                                            | 4                 | 23 |
| 29,360                     | 876                     | 22                 | 719       | 179                    | 898    | 489                                                                | 231                                          | 166                                           | 12                | 24 |
| 5,000                      | 123                     | .....              | 101       | 22                     | 123    | 64                                                                 | 34                                           | 24                                            | 1                 | 25 |
| 34,940                     | 869                     | 2                  | 757       | 114                    | 871    | 383                                                                | 285                                          | 189                                           | 14                | 26 |
| 9,250                      | 299                     | 3                  | 235       | 67                     | 302    | 151                                                                | 90                                           | 59                                            | 2                 | 27 |
| 5,000                      | 90                      | 4                  | 99        | 4                      | 103    | 47                                                                 | 25                                           | 28                                            | 3                 | 28 |
| 29,250                     | 841                     | 5                  | 669       | 177                    | 846    | 341                                                                | 293                                          | 197                                           | 15                | 29 |
| 97,600                     | 1,974                   | 10                 | 1,573     | 411                    | 1,984  | 838                                                                | 576                                          | 520                                           | 50                | 30 |
| 9,000                      | 238                     | .....              | 198       | 40                     | 238    | 106                                                                | 84                                           | 46                                            | 2                 | 31 |
| 97,589                     | 3,807                   | 41                 | 3,697     | 151                    | 3,848  | 1,913                                                              | 1,401                                        | 516                                           | 18                | 32 |
| 35,515                     | 1,147                   | 10                 | 1,073     | 84                     | 1,157  | 539                                                                | 432                                          | 178                                           | 8                 | 33 |
| 74,175                     | 2,320                   | 7                  | 2,122     | 205                    | 2,327  | 1,024                                                              | 855                                          | 426                                           | 22                | 34 |
| 468,419                    | 14,522                  | 132                | 13,016    | 1,638                  | 14,654 | 7,077                                                              | 4,869                                        | 2,516                                         | 192               |    |
| 225,940                    | 8,144                   | 31                 | 7,708     | 467                    | 8,175  | 4,302                                                              | 2,614                                        | 1,205                                         | 54                | 35 |
| 104,000                    | 1,538                   | 50                 | 1,467     | 121                    | 1,588  | 421                                                                | 529                                          | 581                                           | 57                | 36 |
| 67,000                     | 839                     | 2                  | 764       | 77                     | 841    | 163                                                                | 274                                          | 368                                           | 36                | 37 |
| 118,445                    | 2,304                   | 5                  | 2,062     | 247                    | 2,309  | 782                                                                | 823                                          | 646                                           | 58                | 38 |
| 141,515                    | 4,162                   | 8                  | 3,846     | 324                    | 4,170  | 2,097                                                              | 1,324                                        | 701                                           | 48                | 39 |
| 150,500                    | 1,545                   | 4                  | 1,344     | 205                    | 1,549  | 351                                                                | 443                                          | 660                                           | 95                | 40 |
| 106,846                    | 3,218                   | 1                  | 2,899     | 320                    | 3,219  | 1,450                                                              | 1,109                                        | 638                                           | 22                | 41 |
| 39,000                     | 597                     | .....              | 554       | 43                     | 597    | 139                                                                | 188                                          | 245                                           | 25                | 42 |
| 44,350                     | 1,201                   | 2                  | 1,055     | 148                    | 1,203  | 555                                                                | 364                                          | 271                                           | 13                | 43 |
| 6,500                      | 145                     | .....              | 39        | 106                    | 145    | 68                                                                 | 57                                           | 15                                            | 5                 | 44 |
| 1,004,096                  | 23,693                  | 103                | 21,738    | 2,058                  | 23,796 | 10,328                                                             | 7,725                                        | 5,330                                         | 413               |    |
| 101,800                    | 3,244                   | 6                  | 2,390     | 860                    | 3,250  | 1,670                                                              | 1,016                                        | 531                                           | 33                | 45 |
| 135,400                    | 2,807                   | 35                 | 1,966     | 876                    | 2,842  | 1,079                                                              | 896                                          | 816                                           | 51                | 46 |
| 25,310                     | 885                     | 1                  | 831       | 55                     | 886    | 455                                                                | 281                                          | 139                                           | 11                | 47 |
| 30,000                     | 860                     | 6                  | 607       | 259                    | 866    | 371                                                                | 322                                          | 164                                           | 9                 | 48 |
| 38,000                     | 930                     | 29                 | 836       | 123                    | 959    | 443                                                                | 295                                          | 205                                           | 16                | 49 |
| 3,000                      | 46                      | .....              | 25        | 21                     | 46     | 20                                                                 | 10                                           | 16                                            | .....             | 50 |
| 90,291                     | 2,745                   | 15                 | 1,932     | 828                    | 2,760  | 1,502                                                              | 720                                          | 503                                           | 26                | 51 |
| 59,905                     | 1,361                   | 2                  | 1,014     | 349                    | 1,363  | 627                                                                | 354                                          | 355                                           | 27                | 52 |
| 24,000                     | 171                     | .....              | 114       | 57                     | 171    | 49                                                                 | 24                                           | 73                                            | 25                | 53 |
| 507,706                    | 13,049                  | 94                 | 9,715     | 3,428                  | 13,143 | 6,216                                                              | 3,927                                        | 2,802                                         | 198               |    |



## DISTRIBUTION BY STATES, ETC., NUMBER, AND PAR VALUE AT \$100 EACH OF SHARES OF

|    | State, etc.          | No. of banks. | Number of shares held by— |                      | Same in detail, held by— |                                                      |                         |                                                        |                         |
|----|----------------------|---------------|---------------------------|----------------------|--------------------------|------------------------------------------------------|-------------------------|--------------------------------------------------------|-------------------------|
|    |                      |               | State residents.          | Non-State residents. | Natural persons.         | Religious, charitable, and educational institutions. | Municipal corporations. | Savings banks, loan and trust and insurance companies. | All other corporations. |
| 54 | Colorado .....       | 29            | 22,397                    | 3,953                | 26,350                   | .....                                                | .....                   | .....                                                  | .....                   |
| 55 | Nevada .....         | 2             | 1,092                     | 408                  | 1,500                    | .....                                                | .....                   | .....                                                  | .....                   |
| 56 | California .....     | 28            | 35,149                    | 3,351                | 38,478                   | 22                                                   | .....                   | .....                                                  | .....                   |
| 57 | San Francisco .....  | 3             | 17,796                    | 9,204                | 26,593                   | .....                                                | .....                   | 407                                                    | .....                   |
| 58 | Oregon .....         | 22            | 15,281                    | 2,369                | 17,565                   | .....                                                | .....                   | 85                                                     | .....                   |
|    | Division No. 7 ..... | 84            | 91,715                    | 19,285               | 110,486                  | 22                                                   | .....                   | 492                                                    | .....                   |
| 59 | Dakota .....         | 62            | 20,681                    | 16,369               | 36,768                   | 15                                                   | .....                   | 267                                                    | .....                   |
| 60 | Idaho .....          | 6             | 2,620                     | 880                  | 3,500                    | .....                                                | .....                   | .....                                                  | .....                   |
| 61 | Montana .....        | 17            | 13,592                    | 5,658                | 19,250                   | .....                                                | .....                   | .....                                                  | .....                   |
| 62 | New Mexico .....     | 9             | 6,200                     | 2,300                | 8,350                    | .....                                                | .....                   | 150                                                    | .....                   |
| 63 | Utah .....           | 7             | 7,686                     | 814                  | 8,500                    | .....                                                | .....                   | .....                                                  | .....                   |
| 64 | Washington .....     | 18            | 7,345                     | 4,455                | 11,725                   | .....                                                | 50                      | 25                                                     | .....                   |
| 65 | Wyoming .....        | 8             | 6,037                     | 4,713                | 10,620                   | .....                                                | 50                      | 80                                                     | .....                   |
| 66 | Arizona .....        | 1             | 1,000                     | .....                | 1,000                    | .....                                                | .....                   | .....                                                  | .....                   |
|    | Division No. 8 ..... | 128           | 65,161                    | 35,189               | 99,713                   | 15                                                   | 100                     | 522                                                    | .....                   |
|    | United States .....  | 3,009         | 5,034,325                 | 697,400              | 5,205,728                | 52,963                                               | 4,094                   | 467,173                                                | 1,767                   |



## STOCK OF NATIONAL BANKS ON THE FIRST MONDAY OF JULY, 1887—Continued.

| Total<br>shares<br>issued. | Number of shareholders. |                    |           |                        |         | Number of shareholders owning specific<br>amounts.                 |                                              |                                               |                   |    |
|----------------------------|-------------------------|--------------------|-----------|------------------------|---------|--------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------|-------------------|----|
|                            | Natural<br>persons.     | Corpo-<br>rations. | Resident. | Non-<br>resi-<br>dent. | Total.  | Owning<br>shares to<br>the par<br>value of<br>\$1,000 and<br>less. | Over<br>\$1,000 and<br>less than<br>\$5,000. | Over<br>\$5,000 and<br>less than<br>\$30,000. | Over<br>\$30,000. |    |
| 26,350                     | 443                     | -----              | 359       | 84                     | 443     | 173                                                                | 129                                          | 128                                           | 13                | 54 |
| 1,500                      | 25                      | -----              | 20        | 5                      | 25      | 3                                                                  | 8                                            | 14                                            | -----             | 55 |
| 38,500                     | 678                     | 2                  | 639       | 41                     | 680     | 230                                                                | 243                                          | 187                                           | 20                | 56 |
| 27,000                     | 140                     | 2                  | 130       | 12                     | 142     | 14                                                                 | 43                                           | 68                                            | 17                | 57 |
| 17,650                     | 282                     | 1                  | 257       | 26                     | 283     | 89                                                                 | 82                                           | 100                                           | 12                | 58 |
| 111,000                    | 1,568                   | 5                  | 1,405     | 168                    | 1,573   | 509                                                                | 505                                          | 497                                           | 62                |    |
| 37,050                     | 1,124                   | 8                  | 628       | 504                    | 1,132   | 589                                                                | 315                                          | 224                                           | 4                 | 59 |
| 3,500                      | 57                      | -----              | 40        | 17                     | 57      | 19                                                                 | 13                                           | 25                                            | -----             | 60 |
| 19,250                     | 252                     | -----              | 185       | 67                     | 252     | 118                                                                | 57                                           | 66                                            | 11                | 61 |
| 8,500                      | 205                     | 4                  | 140       | 69                     | 209     | 86                                                                 | 71                                           | 51                                            | 1                 | 62 |
| 8,500                      | 235                     | -----              | 219       | 16                     | 235     | 130                                                                | 61                                           | 41                                            | 3                 | 63 |
| 11,800                     | 251                     | 2                  | 165       | 88                     | 253     | 115                                                                | 56                                           | 79                                            | 3                 | 64 |
| 10,750                     | 147                     | 2                  | 66        | 83                     | 149     | 28                                                                 | 45                                           | 69                                            | 7                 | 65 |
| 1,000                      | 6                       | -----              | 4         | 2                      | 6       | 3                                                                  | -----                                        | 1                                             | 2                 | 66 |
| 100,350                    | 2,277                   | 16                 | 1,447     | 846                    | 2,293   | 1,088                                                              | 618                                          | 556                                           | 31                |    |
| 5,731,725                  | 233,680                 | 7,492              | 212,272   | 28,900                 | 241,172 | 139,843                                                            | 73,205                                       | 26,442                                        | 1,682             |    |

NOTE.—The difference in the amount of capital stock as shown by this table and by the reports of condition on August 1 is accounted for by the fact that a number of banks organized during the five months just preceding that date had not paid up their capital stock.



## CIRCULATING NOTES.

Upon the security of its bonds, deposited with the Treasurer, each bank is entitled to receive, and the Comptroller of the Currency is by law required to issue to it upon demand of its officers, circulating notes to the amount of 90 per cent. of the market value, and not more than 90 per cent. of the par value, of the bonds. Any bank may deposit more than the minimum of bonds, and may take out circulating notes for 90 per cent. of its deposit, provided its entire outstanding circulation against bonds does not exceed 90 per cent. of its capital stock actually paid in. The circulating notes when issued by the Comptroller are in sheets, and are not valid until signed by the bank officers designated by the statute.

Under the present law the minimum deposit of bonds required to be made by the 3,049 national banks in operation in the United States on October 5, 1887, amounts to \$89,912,347.

A table in the Appendix\* shows by States and geographical divisions the national banks in operation on October 5, 1887, separated into two classes, namely, banks of which the capital does not exceed \$150,000, and banks of which the capital exceeds \$150,000. The first class contains 2,150 banks, with an aggregate capital of \$179,849,390; the second, 899 banks, with an aggregate capital of \$398,613,375. The minimum of bonds required to be kept on deposit by the entire body of banks in the first class is \$44,962,347; the minimum for the 899 banks of the second class is \$44,950,000. If all banks held only the minimum of bonds, the total national-bank circulation could not exceed \$80,921,113, while the possible maximum of circulation, namely, 90 per cent. of the aggregate of the national-bank capital, would be \$520,616,489.

The actual circulation on October 5, 1887, was \$272,387,176, inclusive of \$102,719,440 still outstanding, but which, having been surrendered by the banks that issued it, is no longer represented by bonds, but by that amount of lawful money deposited with the Treasurer of the United States to redeem the notes as they are presented.

The \$169,667,736 of circulation for which the banks are responsible consists of \$71,536,500 secured by the bonds deposited by the 2,150 banks having \$150,000 capital and less, and \$98,131,236 secured by the bonds belonging to the 899 banks of which the capital exceeds \$150,000. The first class of banks have, therefore, \$31,070,387 more than their minimum and \$90,327,951 less than their possible maximum circulation, while the larger banks have \$57,676,236 more than their minimum and \$260,620,802 less than their maximum.

The following table shows the number of banks organized from July 1, 1882, to July 1, 1887, their capital stock, amount of bonds deposited, and the circulation issued thereon:

| Year.                            | Number of banks. | Capital.     | Minimum bonds required. | Bonds actually deposited. | Percentage of excess. | Circulation issued. |
|----------------------------------|------------------|--------------|-------------------------|---------------------------|-----------------------|---------------------|
|                                  |                  |              |                         |                           | <i>Per cent.</i>      |                     |
| July 1, 1882, to July 1, 1883 .. | 251              | \$26,552,300 | \$5,155,500             | \$7,116,400               | 28                    | \$6,404,760         |
| July 1, 1883, to July 1, 1884 .. | 218              | 19,944,000   | 4,016,000               | 4,676,100                 | 14                    | 1,208,490           |
| July 1, 1884, to July 1, 1885 .. | 142              | 15,205,000   | 3,061,250               | 3,332,800                 | 8                     | 2,999,520           |
| July 1, 1885, to July 1, 1886 .. | 163              | 17,553,000   | 3,404,500               | 3,715,500                 | 8                     | 3,343,950           |
| July 1, 1886, to July 1, 1887 .. | 247              | 31,444,000   | 4,986,000               | 5,051,300                 | 1                     | 4,538,390           |

\* This Appendix, which is omitted for want of space, will be found in the bound volume of the Comptroller's report.



From the foregoing table it appears that 991 banks have been organized between the dates given, with a capital of \$110,698,300; that they have received circulation to the amount of \$21,495,110 on bonds deposited to the amount of \$23,892,100, and that the minimum deposit of bonds required by law for these banks is \$20,623,250.

The actual deposit of bonds during the whole period exceeds the minimum by about 15 per cent. only, and taken year by year the percentage of excess has decreased from 28 per cent. in 1882-'83 to less than  $1\frac{1}{2}$  per cent. in 1886-'87.

Of the 217 national banks organized during the past fiscal year, 102 have a capital of \$50,000 each, amounting to \$5,100,000; 76 have a capital of over \$50,000 and not exceeding \$150,000, amounting to \$7,044,000; and 39 have a capital of \$19,300,000. The 39 largest banks deposited the exact amount of bonds required by law, and out of 178 banks of which the capital does not exceed \$150,000 only 8 have deposited bonds in excess of the requirement.

Tables will be found in the Appendix, pp. 183, etc., showing for the national banks in each State, Territory, and reserve city the minimum amount of bonds required by law, the bonds actually held, and the circulation thereon outstanding October 5, 1887; also all other information deemed useful as to circulation.

Banks are privileged to change their deposited bonds from time to time, to increase and to reduce the amount, within limits, and are required to inspect once a year the bonds held for them in trust by the Treasurer. The Comptroller of the Currency is the agent and medium of all such changes; his indorsement on the bonds establishes their ownership and alone validates their transfer. Section 5163 of the Revised Statutes requires him to record every act of deposit, transfer, and withdrawal, and to keep a set of books for the purpose, all of which has been carefully complied with.

#### INTEREST-BEARING FUNDED DEBT OF THE UNITED STATES, AND THE AMOUNT HELD BY NATIONAL BANKS.

The connection between the banks and the distribution of the funded debt of the United States renders the following statement appropriate:

The public debt at its maximum, on August 31, 1865, amounted to \$2,844,649,626, of which obligations not bearing interest amounted to \$461,616,311, leaving interest-bearing debt \$2,383,033,315. On October 31, 1887, the interest-bearing debt amounted to \$1,041,770,742.



The following table shows the class of bonds, authorizing act, date of maturity, rate of interest, and intermediate changes :

## BONDED DEBT AT DATES NAMED.

| Date.             | 6 per cent.                  | 5 per cent.                                          | 4½ per cent.* | 4 per cent.† | 6 per cent.‡ | Total.          |
|-------------------|------------------------------|------------------------------------------------------|---------------|--------------|--------------|-----------------|
| Aug. 31, 1865.... | \$908,518,091                | \$199,792,100                                        | .....         | .....        | \$1,258,000  | \$1,109,568,191 |
| June 30, 1866.... | 1,008,388,469                | 198,528,435                                          | .....         | .....        | 6,042,000    | 1,212,958,904   |
| June 30, 1867.... | 1,421,110,719                | 198,533,435                                          | .....         | .....        | 14,762,000   | 1,634,406,154   |
| June 30, 1868.... | 1,841,521,800                | 221,588,400                                          | .....         | .....        | 29,089,000   | 2,092,199,200   |
| June 30, 1869.... | 1,886,341,300                | 221,589,300                                          | .....         | .....        | 58,638,320   | 2,166,568,920   |
| June 30, 1870.... | 1,764,932,300                | 221,589,300                                          | .....         | .....        | 64,457,320   | 2,050,978,920   |
| June 30, 1871.... | 1,613,897,300                | 274,236,450                                          | .....         | .....        | 64,618,832   | 1,952,752,582   |
| June 30, 1872.... | 1,374,883,800                | 414,567,300                                          | .....         | .....        | 64,623,512   | 1,845,074,612   |
| June 30, 1873.... | 1,281,238,650                | 414,567,300                                          | .....         | .....        | 64,623,512   | 1,760,429,462   |
| June 30, 1874.... | 1,213,624,700                | 510,628,050                                          | .....         | .....        | 64,623,512   | 1,788,876,262   |
| June 30, 1875.... | 1,100,865,550                | 607,132,750                                          | .....         | .....        | 64,623,512   | 1,772,621,812   |
| June 30, 1876.... | 984,999,650                  | 711,685,800                                          | .....         | .....        | 64,623,512   | 1,761,308,962   |
| June 30, 1877.... | 854,621,850                  | 703,266,650                                          | \$140,000,000 | .....        | 64,623,512   | 1,761,512,012   |
| June 30, 1878.... | 738,619,000                  | 703,266,650                                          | 240,000,000   | \$98,850,000 | 64,623,512   | 1,845,350,162   |
| June 30, 1879.... | 310,932,500                  | 646,905,500                                          | 250,000,000   | 679,878,110  | 64,623,512   | 1,952,329,622   |
| June 30, 1880.... | 235,780,400                  | 484,864,900                                          | 250,000,000   | 739,347,800  | 64,623,512   | 1,774,616,612   |
| June 30, 1881.... | 196,378,600                  | 439,841,350                                          | 250,000,000   | 739,347,800  | 64,623,512   | 1,690,191,262   |
|                   | Continued at<br>3½ per cent. | Continued at<br>3½ per cent.                         |               |              |              |                 |
| June 30, 1882.... | 58,957,150                   | 401,593,900                                          | 250,000,000   | 739,349,350  | 64,623,512   | 1,514,433,912   |
|                   |                              | 32,082,600                                           |               |              |              |                 |
| June 30, 1883.... |                              | Funded into<br>3 per cents,<br>act July 12,<br>1882. | 250,000,000   | 737,942,200  | 64,623,512   | 1,388,852,662   |
|                   |                              | 304,204,350                                          |               |              |              |                 |
| June 30, 1884.... |                              | 224,612,150                                          | 250,000,000   | 737,661,700  | 64,623,512   | 1,276,897,362   |
| June 30, 1885.... |                              | 194,190,500                                          | 250,000,000   | 737,719,850  | 64,623,512   | 1,246,533,862   |
| June 30, 1886.... |                              | 144,046,600                                          | 250,000,000   | 737,759,700  | 64,623,512   | 1,196,429,812   |
| June 30, 1887.... |                              | 19,716,500                                           | 250,000,000   | 737,800,600  | 64,623,512   | 1,072,140,612   |
| Oct. 31, 1887.... |                              |                                                      | 230,544,600   | 732,447,550  | 64,623,512   | 1,027,615,662   |

\* Funded loan 1891; authorizing act, July 14, 1870, and January 20, 1871; date of maturity, 1891.

† Funded loan 1907; authorizing act, July 14, 1870, and January 20, 1871; date of maturity, 1907.

‡ Pacific railroad bonds; authorizing act, July 1, 1862, and July 2, 1864; date of maturity, 1895 to 1899.

The Navy pension fund, amounting to \$14,000,000 in 3 per cents, the interest upon which is applied to the payment of naval pensions exclusively, and \$155,080 of refunding certificates are not included in the table.

The act approved July 12, 1882, authorized the Secretary of the Treasury to receive at the Treasury any bonds of the United States bearing 3½ per cent. interest, and to issue in exchange therefor an equal amount of registered bonds of the United States bearing interest at the rate of 3 per cent. per annum—

*Provided*, That the bonds herein authorized shall not be called in and paid so long as any bonds of the United States heretofore issued bearing a higher rate of interest than three per centum, and which shall be redeemable at the pleasure of the United States, shall be outstanding and uncalled.

Under this act \$305,581,250 of 3 percents were issued, but the largest amount outstanding at any time was \$305,529,000, on August 7, 1883, \$52,250 having been redeemed before the last issue was made.

The largest amount of 3 percents held by the national banks on deposit as security for circulation was \$202,386,750, on August 16, 1883.

On October 31, 1886, there was outstanding \$95,850,050 3 per cent. bonds, of which \$31,607,400 had been called. The \$64,242,550 then remaining uncalled have been called during the past year, except that bonds amounting to \$605,150 were voluntarily presented for redemption under Treasury circulars dated August 30, 1886, and September 15, 1886. Of the \$63,637,400 called, \$1,448,400 was still outstanding October 31, 1887.

Of this amount the national banks on that date held \$144,500, deposited with the Treasurer of the United States as security for circulation, and \$550,000 was held by him for them as security for public deposits.



# REDEMPTION OF LOAN OF JULY 2, 1882, KNOWN AS THREE PER CENT. BONDS.

Since the last annual report the whole amount of 3 per cent. bonds then outstanding has been called in for redemption.

The following tables show the general progress of this redemption, and its effect upon national-bank circulation, from September 15, 1886, to July 1, 1887.

The first table relates to the entire mass of 3 per cent. bonds outstanding September 15, 1886, including both those held by the Treasurer for the banks and those held by others. It gives the date and maturity of each call since August 1, 1886, the amount of bonds embraced in each, the bonds then outstanding, and those thereafter redeemed.

The second table shows the amount of 3 per cent. bonds held by the Treasurer as security for national-bank circulation on September 15, 1886, the amount of such bonds included in each call for redemption since August 1, 1886, the total amount so held at each date at which interest ceased under any call for redemption, the amounts redeemed at those dates, and the amounts held on which interest had ceased.

## STATEMENT SHOWING CHANGES IN THREE PER CENT. LOAN OF JULY 12, 1882, FROM AUGUST 1, 1886, TO JULY 1, 1887.

| Call No. 140 to 149. |                   |                | Amount of bonds outstanding at maturity of each call. |                        |                           | Amount of bonds redeemed between the maturity of each call and maturity of succeeding call. |                                |                                              |
|----------------------|-------------------|----------------|-------------------------------------------------------|------------------------|---------------------------|---------------------------------------------------------------------------------------------|--------------------------------|----------------------------------------------|
| Date of call.        | Maturity of call. | Amount called. | Amount previously called.                             | Amount not yet called. | Total amount outstanding. | Redeemed under last call.                                                                   | Redeemed under previous calls. | Voluntarily surrendered under special calls. |
| 1886.                | 1886.             |                |                                                       |                        |                           |                                                                                             |                                |                                              |
| Aug. 12              | Sept. 15          | \$10,003,650   | \$36,337,150                                          | \$91,133,050           | \$127,470,200             | .....                                                                                       | \$177,270,800                  | \$788,000                                    |
| 19                   | Oct. 1            | 15,005,000     | 40,575,300                                            | 75,450,200             | 116,025,500               | \$11,600                                                                                    | 10,758,550                     | 674,550                                      |
| Sept. 15             | 16                | 15,122,400     | 29,669,900                                            | 74,484,700             | 104,154,600               | 822,900                                                                                     | 10,094,100                     | 965,500                                      |
| 27                   | Nov. 1            | 15,008,300     | 26,043,500                                            | 64,222,450             | 90,265,950                | 40,000                                                                                      | 14,414,650                     | 256,900                                      |
| Oct. 29              | Dec. 1            | 10,005,350     | 12,270,900                                            | 64,017,600             | 76,288,500                | 4,845,000                                                                                   | 8,937,600                      | 204,850                                      |
|                      | 1887.             |                |                                                       |                        |                           |                                                                                             |                                |                                              |
| Dec. 28              | Feb. 1            | 10,010,900     | 23,205,350                                            | 39,958,400             | 63,163,750                | 155,900                                                                                     | 17,652,550                     | 161,300                                      |
| 1887.                |                   |                |                                                       |                        |                           |                                                                                             |                                |                                              |
| Jan. 22              | Mar. 1            | 13,887,000     | 20,481,050                                            | 29,921,350             | 50,402,400                | .....                                                                                       | 12,887,950                     | 29,300                                       |
| Feb. 21              | Apr. 1            | 10,007,750     | 15,636,200                                            | 19,814,600             | 35,450,800                | 162,500                                                                                     | 14,696,600                     | 92,500                                       |
| Mar. 23              | May 1             | 10,014,250     | 7,258,300                                             | 19,774,000             | 27,032,300                | 6,832,300                                                                                   | 1,708,100                      | 40,600                                       |
| May 20               | July 1            | 19,717,500     | 8,851,050                                             | .....                  | 8,851,050                 | 14,929,100                                                                                  | 10,027,950                     | 56,500                                       |
|                      |                   |                |                                                       |                        |                           |                                                                                             | 278,478,850                    | 3,270,000                                    |

## RECAPITULATION OF REDEMPTIONS.

|                                            |              |
|--------------------------------------------|--------------|
| Amount redeemed under last call .....      | \$14,929,100 |
| Amount redeemed under previous calls ..... | 278,478,850  |
| Amount redeemed uncalled .....             | 3,270,000    |
| Bonds of Lewis legacy redeemed .....       | 52,250       |
| Total redemptions .....                    | 296,730,200  |
| Outstanding July 1, 1887 .....             | 8,851,050    |
| Amount of original issue of loan .....     | 305,581,250  |



## STATEMENT SHOWING CHANGES IN THREE PER CENT. LOAN OF JULY 12, 1862—Continued.

| Calls No. 140 to No. 149. |                   |                                                                                  | Amount of 3 per cent. bonds held by the Treasurer as security for national-bank circulation at maturity of each call. |                               |                                     | Amount of 3 per cent. bonds withdrawn by banks in the interval between the maturity of each call and the maturity of the succeeding call. |                                |                                              |
|---------------------------|-------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------------------|
| Date of call.             | Maturity of call. | Amount of bonds included in call held as security for national-bank circulation. | Amount included in previous calls.                                                                                    | Amount not previously called. | Total amount held by the Treasurer. | Redeemed under last call.                                                                                                                 | Redeemed under previous calls. | Voluntarily surrendered under special calls. |
| 1886.<br>Aug. 12          | 1886.<br>Sept. 15 | \$7,045,200                                                                      | \$14,644,000                                                                                                          | \$80,238,800                  | \$94,882,800                        |                                                                                                                                           |                                |                                              |
| 19                        | Oct. 1            | 11,188,000                                                                       | 29,826,050                                                                                                            | 57,222,400                    | 87,048,450                          | \$2,179,100                                                                                                                               | \$4,978,250                    | \$677,000                                    |
| Sept. 15                  | 16                | 10,795,200                                                                       | 21,873,650                                                                                                            | 57,180,400                    | 79,054,050                          | 3,682,200                                                                                                                                 | 4,056,700                      | 255,500                                      |
| 27                        | Nov. 1            | 12,067,650                                                                       | 19,881,600                                                                                                            | 49,156,450                    | 69,038,050                          | 5,557,500                                                                                                                                 | 4,194,000                      | 264,500                                      |
| Oct. 29                   | Dec. 1            | 7,925,500                                                                        | 8,861,450                                                                                                             | 48,464,000                    | 57,325,450                          | 3,774,400                                                                                                                                 | 7,085,400                      | 852,800                                      |
| Dec. 28                   | 1887.<br>Feb. 1   | 8,440,250                                                                        | 18,131,950                                                                                                            | 29,000,300                    | 47,132,250                          | 3,637,350                                                                                                                                 | 5,950,750                      | 605,100                                      |
| 1887.<br>Jan. 22          | Mar. 1            | 10,613,750                                                                       | 13,975,500                                                                                                            | 22,919,300                    | 36,894,800                          | 4,945,550                                                                                                                                 | 5,188,900                      | 103,000                                      |
| Feb. 21                   | Apr. 1            | 5,989,500                                                                        | 10,408,300                                                                                                            | 17,677,600                    | 27,085,900                          | 4,111,500                                                                                                                                 | 5,328,900                      | 368,500                                      |
| Mar. 23                   | May 1             | 7,818,700                                                                        | 5,006,950                                                                                                             | 15,221,600                    | 20,228,550                          | 5,115,950                                                                                                                                 | 1,455,900                      | 285,500                                      |
| May 20                    | July 1            | 15,221,600                                                                       | 5,205,950                                                                                                             |                               | 5,205,950                           | 12,245,150                                                                                                                                | 2,565,450                      | 212,000                                      |
|                           |                   |                                                                                  |                                                                                                                       |                               |                                     | 45,248,700                                                                                                                                | 40,804,250                     | 3,623,900                                    |

## RECAPITULATION.

|                                                           |              |
|-----------------------------------------------------------|--------------|
| Amount held by the Treasurer September 15, 1886 .....     | \$94,882,800 |
| Amount redeemed from September 15 to October 1, 1886..... | 7,834,350    |
| October 1 to October 16, 1886.....                        | 7,994,400    |
| October 16 to November 1, 1886.....                       | 10,016,000   |
| November 1 to December 1, 1886.....                       | 11,712,600   |
| December 1, 1886, to February 1, 1887.....                | 10,193,200   |
| February 1 to March 1, 1887 .....                         | 10,237,450   |
| March 1 to April 1, 1887 .....                            | 9,808,900    |
| April 1 to May 1, 1887 .....                              | 6,857,350    |
| May 1 to July 1, 1887 .....                               | 15,022,600   |
| Amount unredeemed July 1, 1887.....                       | 5,205,950    |
|                                                           | 94,882,800   |

It will be seen by reference to foregoing tables that call No. 140 was dated August 12, 1886. On that day the Treasurer held as security for circulation of national banks 3 per cent. bonds amounting to \$103,351,650, of which \$1,720,000 had ceased to bear interest, having matured under previous calls.

Upon the assumption that it would be found practicable and desirable to continue the redemption of these bonds, it became a matter of solicitude with a great many banks holding only 3 percents to ascertain whether their bonds could remain on deposit with the Treasurer as a basis for circulation after interest on them had ceased. Singular as it may seem, some strong and ordinarily well managed banks left large amounts of called bonds on deposit for months, preferring to forego all interest rather than to replace them with other bonds at the then prevailing premium, but as a rule the banks that resisted the replacement of called bonds were those of small capital in sections where money was scarce and dear.

The language of the statute makes it clear that only interest-bearing registered bonds can be deposited, but in the clause requiring the de-



posit to be maintained up to a certain minimum, registered bonds only are mentioned, nothing being said about their being also interest-bearing.

Taking advantage of this ambiguity in the law, it was contended on behalf of certain banks, that when a deposit was once made of interest-bearing registered bonds of the United States, the requirement of the statute was fulfilled, and that banks could not be compelled against their will to replace those bonds, or to retire the circulation issued upon them, because without any action on their part, and even without their consent, the Government had called the bonds for redemption, and had thereby acquired the right to cease paying interest.

On the other hand, it has always been maintained in the Treasury Department, that bonds upon which interest has ceased are not such bonds as the statute requires national banks to keep on deposit as a basis for circulation.

The controversy at one time became very serious, as it was represented that banks in all parts of the country were resolved to go out of the system if they should be compelled to withdraw their called bonds.

With a view of terminating the controversy as to the meaning of the law, the Secretary of the Treasury was requested to submit the question to the Attorney-General, and this being done the Attorney-General decided that bonds on which interest had ceased could not be lawfully held by the Treasurer as security for national-bank circulation.

If at any time within six months after August 12, 1886, the true position of the banks had been known, especially how many of them held no bonds but 3 per cents, or if peremptory measures had been taken to compel the immediate replacement of called bonds, a speculation in the 4 and 4½ per cent. bonds would no doubt have been precipitated, and in that event the formation of new banks would have been arrested, and many of those already in the system would have been forced into liquidation.

If by accident or inadvertence the magnitude of the necessary bond replacements had got out, or if the ambiguity of the law had not afforded opportunity for temporizing with the reluctant banks, there is little doubt that the banks would have been cornered for available bonds, and while the corner lasted no new banks could have been formed, and a greater or less number of the several hundred which held only 3 per cent. bonds would have been forced into liquidation.

It is needless to specify the steps taken to avert these consequences, and at the same time to bring about an acquiescence in the requirement of the law without having recourse to coercive measures, but it is, perhaps, proper to state that between August 12, 1886, and July 1, 1887, nearly \$102,000,000 of 3 per cent. bonds were surrendered by the banks for redemption, and that replacements were made in 4 and 4½ per cent. bonds to the amount of upward of \$20,000,000, while during the same time new banks deposited 4 and 4½ per cent. bonds to the amount of \$4,532,300, and the amounts of these bonds held to secure deposits of public moneys increased by over \$12,000,000. Thus fully \$37,000,000 of 4 and 4½ per cent. bonds were obtained by the banks and transferred to the Treasury within less than twelve months, without exciting any speculative advance in the premium of either loan, as will appear from the subjoined table.



OPENING, HIGHEST, AND LOWEST PRICES OF UNITED STATES REGISTERED FOUR AND FOUR AND A HALF PER CENT. BONDS IN NEW YORK FOR EACH WEEK FROM AUGUST 14, 1886, TO JULY 2, 1887, BOTH DATES INCLUSIVE.

[Compiled from the "Commercial and Financial Chronicle."]

| Week ending— | 4 per cent. bonds, registered.  |                                 |                                 | 4½ per cent. bonds, registered. |                                 |                                 | Week ending— | 4 per cent. bonds, registered.  |                                 |                                 | 4½ per cent. bonds, registered. |                                 |                                 |
|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|              | Opening.                        | Highest.                        | Lowest.                         | Opening.                        | Highest.                        | Lowest.                         |              | Opening.                        | Highest.                        | Lowest.                         | Opening.                        | Highest.                        | Lowest.                         |
| 1886.        |                                 |                                 |                                 |                                 |                                 |                                 | 1887.        |                                 |                                 |                                 |                                 |                                 |                                 |
| Aug. 14      | 126 <sup>7</sup> / <sub>8</sub> | 126 <sup>7</sup> / <sub>8</sub> | 126 <sup>3</sup> / <sub>8</sub> | 110 <sup>5</sup> / <sub>8</sub> | 110 <sup>5</sup> / <sub>8</sub> | 110 <sup>1</sup> / <sub>4</sub> | Jan. 22      | 127 <sup>3</sup> / <sub>4</sub> | 127 <sup>7</sup> / <sub>8</sub> | 127 <sup>5</sup> / <sub>8</sub> | 110                             | 110 <sup>1</sup> / <sub>4</sub> | 110                             |
| 21           | 126 <sup>5</sup> / <sub>8</sub> | 126 <sup>3</sup> / <sub>8</sub> | 125 <sup>5</sup> / <sub>8</sub> | 110 <sup>3</sup> / <sub>8</sub> | 110 <sup>3</sup> / <sub>8</sub> | 109 <sup>1</sup> / <sub>2</sub> | 29           | 128 <sup>1</sup> / <sub>4</sub> | 128 <sup>1</sup> / <sub>4</sub> | 128 <sup>1</sup> / <sub>4</sub> | 110 <sup>3</sup> / <sub>8</sub> | 110 <sup>3</sup> / <sub>8</sub> | 110 <sup>1</sup> / <sub>2</sub> |
| 28           | 126 <sup>1</sup> / <sub>2</sub> | 126 <sup>1</sup> / <sub>2</sub> | 126 <sup>1</sup> / <sub>2</sub> | 109 <sup>7</sup> / <sub>8</sub> | 109 <sup>7</sup> / <sub>8</sub> | 109 <sup>7</sup> / <sub>8</sub> | Feb. 5       | 128 <sup>3</sup> / <sub>8</sub> | 128 <sup>3</sup> / <sub>8</sub> | 128 <sup>3</sup> / <sub>8</sub> | 110 <sup>1</sup> / <sub>2</sub> | 110 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> |
| Sept. 4      | 126 <sup>1</sup> / <sub>2</sub> | 126 <sup>1</sup> / <sub>2</sub> | 125                             | 110 <sup>3</sup> / <sub>8</sub> | 110 <sup>3</sup> / <sub>8</sub> | 109 <sup>7</sup> / <sub>8</sub> | 12           | 128 <sup>5</sup> / <sub>8</sub> | 128 <sup>5</sup> / <sub>8</sub> | 128 <sup>5</sup> / <sub>8</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> |
| 11           | 125                             | 125 <sup>1</sup> / <sub>2</sub> | 125                             | 110                             | 110 <sup>1</sup> / <sub>8</sub> | 110                             | 19           | 128 <sup>5</sup> / <sub>8</sub> | 128 <sup>5</sup> / <sub>8</sub> | 128 <sup>5</sup> / <sub>8</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> | 108 <sup>3</sup> / <sub>4</sub> |
| 18           | 125 <sup>3</sup> / <sub>8</sub> | 126 <sup>3</sup> / <sub>8</sub> | 125 <sup>3</sup> / <sub>8</sub> | 110 <sup>1</sup> / <sub>8</sub> | 111 <sup>1</sup> / <sub>8</sub> | 110 <sup>1</sup> / <sub>4</sub> | 26           | 128 <sup>1</sup> / <sub>2</sub> | 128 <sup>3</sup> / <sub>4</sub> | 128 <sup>3</sup> / <sub>4</sub> | 109                             | 109 <sup>1</sup> / <sub>4</sub> | 109                             |
| 25           | 126 <sup>5</sup> / <sub>8</sub> | 127                             | 126 <sup>5</sup> / <sub>8</sub> | 111 <sup>1</sup> / <sub>8</sub> | 112                             | 111 <sup>1</sup> / <sub>4</sub> | Mar. 5       | 128 <sup>5</sup> / <sub>8</sub> | 128 <sup>5</sup> / <sub>8</sub> | 127 <sup>1</sup> / <sub>8</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> | 108 <sup>3</sup> / <sub>4</sub> |
| Oct. 2       | 127                             | 128 <sup>3</sup> / <sub>4</sub> | 127                             | 111 <sup>7</sup> / <sub>8</sub> | 112 <sup>1</sup> / <sub>4</sub> | 111 <sup>7</sup> / <sub>8</sub> | 12           | 127 <sup>1</sup> / <sub>2</sub> | 127 <sup>7</sup> / <sub>8</sub> | 127 <sup>1</sup> / <sub>2</sub> | 108 <sup>3</sup> / <sub>4</sub> | 109 <sup>1</sup> / <sub>2</sub> | 108 <sup>3</sup> / <sub>4</sub> |
| 9            | 129 <sup>1</sup> / <sub>4</sub> | 129 <sup>1</sup> / <sub>4</sub> | 128 <sup>5</sup> / <sub>8</sub> | 112 <sup>3</sup> / <sub>8</sub> | 112 <sup>3</sup> / <sub>8</sub> | 111 <sup>3</sup> / <sub>4</sub> | 19           | 127 <sup>5</sup> / <sub>8</sub> | 127 <sup>5</sup> / <sub>8</sub> | 127 <sup>5</sup> / <sub>8</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> | 108 <sup>3</sup> / <sub>4</sub> |
| 16           | 128 <sup>1</sup> / <sub>4</sub> | 128 <sup>3</sup> / <sub>4</sub> | 127 <sup>7</sup> / <sub>8</sub> | 111 <sup>5</sup> / <sub>8</sub> | 111 <sup>7</sup> / <sub>8</sub> | 111 <sup>3</sup> / <sub>4</sub> | 26           | 127 <sup>1</sup> / <sub>2</sub> | 127 <sup>1</sup> / <sub>2</sub> | 127 <sup>1</sup> / <sub>2</sub> | 108 <sup>3</sup> / <sub>4</sub> | 109 <sup>1</sup> / <sub>2</sub> | 108 <sup>3</sup> / <sub>4</sub> |
| 23           | 128 <sup>5</sup> / <sub>8</sub> | 128 <sup>3</sup> / <sub>4</sub> | 128 <sup>1</sup> / <sub>2</sub> | 111 <sup>7</sup> / <sub>8</sub> | 112                             | 111 <sup>1</sup> / <sub>4</sub> | Apr. 2       | 128 <sup>1</sup> / <sub>2</sub> | 128 <sup>3</sup> / <sub>4</sub> | 128 <sup>3</sup> / <sub>4</sub> | 109 <sup>1</sup> / <sub>2</sub> | 110                             | 109 <sup>1</sup> / <sub>2</sub> |
| 30           | 128 <sup>5</sup> / <sub>8</sub> | 128 <sup>5</sup> / <sub>8</sub> | 128 <sup>3</sup> / <sub>4</sub> | 111 <sup>3</sup> / <sub>4</sub> | 111 <sup>3</sup> / <sub>4</sub> | 111 <sup>1</sup> / <sub>4</sub> | 9            | 128 <sup>1</sup> / <sub>2</sub> | 129                             | 128 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> | 110                             | 109 <sup>1</sup> / <sub>2</sub> |
| Nov. 6       | 128 <sup>3</sup> / <sub>8</sub> | 128 <sup>5</sup> / <sub>8</sub> | 128 <sup>3</sup> / <sub>8</sub> | 110 <sup>3</sup> / <sub>8</sub> | 110 <sup>3</sup>                | 110 <sup>3</sup>                | 16           | 129 <sup>1</sup> / <sub>4</sub> | 129 <sup>1</sup> / <sub>4</sub> | 129 <sup>1</sup> / <sub>4</sub> | 110                             | 110 <sup>1</sup> / <sub>4</sub> | 110                             |
| 13           | 128 <sup>1</sup> / <sub>4</sub> | 128 <sup>1</sup> / <sub>4</sub> | 127 <sup>3</sup> / <sub>8</sub> | 110 <sup>1</sup> / <sub>8</sub> | 110 <sup>3</sup>                | 109 <sup>7</sup> / <sub>8</sub> | 23           | 129                             | 129 <sup>1</sup> / <sub>4</sub> | 129                             | 110                             | 110 <sup>1</sup> / <sub>4</sub> | 110                             |
| 20           | 128 <sup>1</sup> / <sub>8</sub> | 128 <sup>1</sup> / <sub>8</sub> | 127                             | 109 <sup>7</sup> / <sub>8</sub> | 110                             | 109 <sup>5</sup> / <sub>8</sub> | 30           | 129 <sup>1</sup> / <sub>2</sub> | 129 <sup>1</sup> / <sub>2</sub> | 129 <sup>1</sup> / <sub>4</sub> | 110 <sup>1</sup> / <sub>4</sub> | 110 <sup>1</sup> / <sub>4</sub> | 110 <sup>1</sup> / <sub>2</sub> |
| 27           | 127 <sup>5</sup> / <sub>8</sub> | 128 <sup>5</sup> / <sub>8</sub> | 127 <sup>5</sup> / <sub>8</sub> | 109 <sup>7</sup> / <sub>8</sub> | 110 <sup>3</sup>                | 109 <sup>7</sup> / <sub>8</sub> | May 7        | 129                             | 129                             | 128 <sup>3</sup> / <sub>4</sub> | 109                             | 109                             | 108 <sup>3</sup> / <sub>4</sub> |
| Dec. 4       | 129                             | 129 <sup>1</sup> / <sub>4</sub> | 128 <sup>3</sup> / <sub>8</sub> | 110 <sup>3</sup>                | 110 <sup>1</sup>                | 110 <sup>1</sup> / <sub>4</sub> | 14           | 128 <sup>7</sup> / <sub>8</sub> | 129                             | 128 <sup>7</sup> / <sub>8</sub> | 108 <sup>7</sup> / <sub>8</sub> | 109 <sup>1</sup> / <sub>2</sub> | 108 <sup>7</sup> / <sub>8</sub> |
| 11           | 128 <sup>3</sup>                | 128 <sup>3</sup>                | 128 <sup>3</sup>                | 110 <sup>3</sup>                | 110 <sup>3</sup>                | 110 <sup>3</sup>                | 21           | 129 <sup>1</sup> / <sub>8</sub> | 129 <sup>1</sup> / <sub>4</sub> | 129                             | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> |
| 18           | 128 <sup>1</sup> / <sub>8</sub> | 128 <sup>1</sup> / <sub>8</sub> | 127 <sup>1</sup> / <sub>8</sub> | 110 <sup>1</sup> / <sub>4</sub> | 110 <sup>1</sup> / <sub>4</sub> | 110 <sup>1</sup> / <sub>8</sub> | 28           | 129 <sup>3</sup> / <sub>8</sub> | 129 <sup>1</sup> / <sub>2</sub> | 129 <sup>3</sup> / <sub>8</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> |
| 25           | 127 <sup>1</sup> / <sub>4</sub> | 127 <sup>1</sup> / <sub>2</sub> | 127 <sup>1</sup> / <sub>4</sub> | 110 <sup>3</sup>                | 110 <sup>1</sup> / <sub>2</sub> | 110 <sup>1</sup> / <sub>4</sub> | June 4       | 129 <sup>1</sup> / <sub>2</sub> | 129 <sup>1</sup> / <sub>2</sub> | 128 <sup>5</sup> / <sub>8</sub> | 109 <sup>3</sup> / <sub>4</sub> | 109 <sup>3</sup> / <sub>4</sub> | 109 <sup>1</sup> / <sub>2</sub> |
| 1887.        |                                 |                                 |                                 |                                 |                                 |                                 | 11           | 128 <sup>5</sup> / <sub>8</sub> | 128 <sup>5</sup> / <sub>8</sub> | 128 <sup>1</sup> / <sub>4</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> |
| Jan. 1       | 127 <sup>1</sup> / <sub>2</sub> | 128                             | 127 <sup>1</sup> / <sub>2</sub> | 110 <sup>1</sup> / <sub>2</sub> | 110 <sup>1</sup> / <sub>2</sub> | 110 <sup>1</sup> / <sub>4</sub> | 18           | 128 <sup>5</sup> / <sub>8</sub> | 128 <sup>5</sup> / <sub>8</sub> | 128 <sup>5</sup> / <sub>8</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> |
| 8            | 127 <sup>1</sup> / <sub>2</sub> | 127 <sup>5</sup> / <sub>8</sub> | 126 <sup>1</sup> / <sub>2</sub> | 110 <sup>3</sup>                | 110 <sup>1</sup> / <sub>8</sub> | 109 <sup>3</sup> / <sub>4</sub> | 25           | 128 <sup>3</sup>                | 128 <sup>3</sup>                | 128                             | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> |
| 15           | 127 <sup>1</sup> / <sub>4</sub> | 127 <sup>1</sup> / <sub>4</sub> | 127 <sup>1</sup> / <sub>4</sub> | 110                             | 110 <sup>1</sup> / <sub>4</sub> | 110                             | July 2       | 128 <sup>1</sup> / <sub>4</sub> | 128 <sup>1</sup> / <sub>4</sub> | 128 <sup>1</sup> / <sub>4</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> | 109 <sup>1</sup> / <sub>2</sub> |

It is of grave importance for Congress to observe the perilous contingencies involved in the existence of the present relations between the public debt and the national bank circulation.

It is neither wise nor prudent to maintain a condition of things which makes the possession of official information, necessarily accessible even to clerks in the Departments, an incentive or a temptation to speculation in public securities, nor should the natural and healthy growth of the national-bank system be exposed to the danger of being suddenly arrested by legitimate and discreet operations of the Treasury, directed to the reduction of the public debt.

During the year ending October 31, 1887, \$5,379,250 of 4 percents and \$19,455,400 of 4½ percents were purchased for sinking-fund purposes, making a total of \$24,834,650. Of this amount \$297,500 of 4 percents and \$687,500 of 4½ percents were withdrawn by the national banks from deposit to secure circulation, making total withdrawals from this cause \$985,000, while the replacement by deposits of 4 percents amounted to only \$279,650.



Changes in the debt have induced corresponding changes in the bonds held by the national banks. In January 1866, 1,582 banks, with a capital, surplus, and undivided profits of \$475,330,204, held \$440,380,350 of United States bonds. On October 5, 1887, 3,049 banks, with a capital, surplus, and undivided profits of \$823,827,373, held only \$223,754,450 of bonds. The total bank circulation on January 1, 1866, was \$213,239,530, and on October 5, 1887, that which was secured by bonds was \$167,283,343.

The amount and classes of United States bonds owned by the banks, including those pledged as security for circulation and for public deposits, on June 30 in each year since 1865, are exhibited in the following table:

| Years.                     | United States bonds held as security for circulation. |                            |                     |                    |               | United States bonds held for other purposes at nearest date. | Grand total.  |
|----------------------------|-------------------------------------------------------|----------------------------|---------------------|--------------------|---------------|--------------------------------------------------------------|---------------|
|                            | 6 per cent. bonds.                                    | 5 per cent. bonds.         | 4½ per cent. bonds. | 4 per cent. bonds. | Total.        |                                                              |               |
| 1865 ..                    | \$170,382,500                                         | \$65,576,600               | .....               | .....              | \$235,959,100 | \$155,785,750                                                | \$391,744,850 |
| 1866 ..                    | 241,083,500                                           | 86,226,850                 | .....               | .....              | 327,310,350   | 121,152,950                                                  | 448,463,300   |
| 1867 ..                    | 251,430,400                                           | 89,177,100                 | .....               | .....              | 340,607,500   | 84,002,650                                                   | 424,610,150   |
| 1868 ..                    | 250,726,950                                           | 90,768,950                 | .....               | .....              | 341,495,900   | 80,922,500                                                   | 422,418,400   |
| 1869 ..                    | 255,190,350                                           | 87,661,250                 | .....               | .....              | 342,851,600   | 55,102,000                                                   | 397,953,600   |
| 1870 ..                    | 247,355,350                                           | 94,923,200                 | .....               | .....              | 342,278,550   | 43,980,600                                                   | 386,259,150   |
| 1871 ..                    | 220,497,750                                           | 139,387,800                | .....               | .....              | 359,885,550   | 39,450,800                                                   | 399,336,350   |
| 1872 ..                    | 173,251,450                                           | 207,189,250                | .....               | .....              | 380,440,700   | 31,868,200                                                   | 412,308,900   |
| 1873 ..                    | 160,923,500                                           | 229,487,050                | .....               | .....              | 390,410,550   | 25,724,400                                                   | 416,134,950   |
| 1874 ..                    | 154,370,700                                           | 236,800,500                | .....               | .....              | 391,171,200   | 25,347,100                                                   | 416,518,300   |
| 1875 ..                    | 136,955,100                                           | 239,359,400                | .....               | .....              | 376,314,500   | 26,900,200                                                   | 403,214,700   |
| 1876 ..                    | 109,313,450                                           | 232,081,300                | .....               | .....              | 341,394,750   | 45,170,300                                                   | 386,565,050   |
| 1877 ..                    | 87,690,300                                            | 206,651,050                | \$44,372,250        | .....              | 338,713,600   | 47,315,050                                                   | 386,028,650   |
| 1878 ..                    | 82,421,200                                            | 199,514,550                | 48,448,650          | \$19,162,000       | 349,546,400   | 68,850,900                                                   | 418,397,300   |
| 1879 ..                    | 56,042,800                                            | 144,616,300                | 35,056,550          | 118,538,950        | 354,254,600   | 76,603,520                                                   | 430,858,120   |
| 1880 ..                    | 58,056,150                                            | 139,758,650                | 37,760,950          | 126,076,300        | 361,652,050   | 42,831,300                                                   | 404,483,350   |
| 1881 ..                    | 61,901,800                                            | 172,348,350                | 32,600,500          | 93,637,700         | 360,488,400   | 63,849,950                                                   | 424,338,350   |
| Continued at 3½ per cent.: | 25,142,600                                            | Continued at 3½ per cent.: | 32,752,650          | 97,429,800         | 357,812,700   | 43,122,550                                                   | 400,935,250   |
| 1882 ..                    | 385,700                                               | 7,402,800                  | 39,408,500          | 104,954,650        | 353,029,500   | 34,094,150                                                   | 387,123,650   |
| 1883 ..                    |                                                       | 200,877,850                | 46,546,400          | 111,690,900        | 330,649,850   | 31,203,000                                                   | 361,852,850   |
| 1884 ..                    | Pacific.                                              | 172,412,550                | 46,546,400          | 111,690,900        | 330,649,850   | 31,203,000                                                   | 361,852,850   |
| 1885 ..                    | 3,520,000                                             | 142,240,850                | 48,483,050          | 117,901,300        | 312,145,200   | 32,195,800                                                   | 344,341,000   |
| 1886 ..                    | 3,565,000                                             | 107,782,100                | 50,484,200          | 114,143,500        | 275,974,800   | 31,345,550                                                   | 307,320,350   |
| 1887 ..                    | 3,175,000                                             | 5,205,950                  | 67,743,100          | 115,842,650        | 191,966,700   | 33,147,750                                                   | 224,814,450   |

## SECURITY FOR CIRCULATING NOTES.

The following table shows the amount of bonds held by the Treasurer as security for the circulating notes of the national banks on October 31 of each year from 1882 to 1887, inclusive, the amount held by the banks for all other purposes, and the total of these two:

| Year.     | Num-ber of banks. | United States bonds held as security for circulation. |                    |                             |                            |               | United States bonds held for other purposes at nearest date. | Total.        |
|-----------|-------------------|-------------------------------------------------------|--------------------|-----------------------------|----------------------------|---------------|--------------------------------------------------------------|---------------|
|           |                   | 4½ per cent. bonds.                                   | 4 per cent. bonds. | 3 per cent. bonds.          | Pacific 6 per cent. bonds. | Total.        |                                                              |               |
| 1882..... | 2,301             | \$33,754,650                                          | \$104,927,500      | \$40,621,950<br>179,675,550 | \$3,526,000                | \$362,505,650 | \$37,563,750                                                 | \$400,069,400 |
| 1883..... | 2,522             | 41,319,700                                            | 106,164,850        | *602,000<br>201,327,750     | 3,463,000                  | 352,877,300   | 30,674,050                                                   | 383,551,350   |
| 1884..... | 2,671             | 49,537,450                                            | 116,705,450        | 155,604,400                 | 3,469,000                  | 325,316,300   | 30,419,600                                                   | 355,735,900   |
| 1885..... | 2,727             | 49,547,250                                            | 116,391,650        | 138,920,650                 | 3,505,000                  | 303,364,550   | 31,780,100                                                   | 340,144,650   |
| 1886..... | 2,868             | 57,436,850                                            | 115,283,150        | 69,038,050                  | 3,586,000                  | 245,444,050   | 32,431,400                                                   | 277,875,450   |
| 1887..... | 3,061             | 69,696,100                                            | 115,791,400        | 144,500                     | 3,256,000                  | 188,828,000   | 34,671,350                                                   | 223,499,350   |

\* Three and one-half per cent.



The foregoing tables show how the banks have shifted their investments from one class of bonds to another, and the following table exhibits especially the steady decrease in the amount of bonds held for and by the banks, and in connection with other tables in this report it tends to establish the proposition that the banks are gradually reducing their investments in these securities.

Table showing the decrease of national-bank circulation during each of the years ending October 31, from 1884 to 1887, inclusive, and the amount of lawful money on deposit at the end of each year:

|                                                                                               |               |               |
|-----------------------------------------------------------------------------------------------|---------------|---------------|
| National-bank notes outstanding October 31, 1883, including notes of national gold banks..... | \$352,013,787 |               |
| Less lawful money on deposit at same date, including deposits of national gold banks.....     | 35,993,461    |               |
|                                                                                               |               | \$316,020,326 |
| National-bank notes outstanding October 31, 1884, including notes of national gold banks..... | 333,559,813   |               |
| Less lawful money on deposit at same date, including deposits of national gold banks.....     | 41,710,163    |               |
|                                                                                               |               | 291,849,650   |
| Net decrease of circulation .....                                                             |               | 24,170,676    |
| Net outstanding as above, October 31, 1884.....                                               |               | 291,849,650   |
| National-bank notes outstanding October 31, 1885, including notes of national gold banks..... | 315,847,168   |               |
| Less lawful money on deposit at same date, including deposits of national gold banks.....     | 39,542,979    |               |
|                                                                                               |               | 276,304,189   |
| Net decrease of circulation .....                                                             |               | 15,545,461    |
| Net outstanding as above, October 31, 1885 .....                                              |               | 276,304,189   |
| National-bank notes outstanding October 31, 1886, including notes of national gold banks..... | 301,529,889   |               |
| Less lawful money on deposit at same date, including deposits of national gold banks.....     | 81,819,233    |               |
|                                                                                               |               | 219,710,656   |
| Net decrease of circulation .....                                                             |               | 56,593,533    |
| Net outstanding as above, November 1, 1886.....                                               |               | 219,710,656   |
| National-bank notes outstanding October 31, 1887, including notes of national gold banks..... | 272,041,203   |               |
| Less lawful money on deposit at same date, including deposits of national gold banks.....     | 102,826,136   |               |
|                                                                                               |               | 169,215,067   |
| Net decrease of circulation .....                                                             |               | 50,495,589    |

The following table shows the diminishing scale on which banks organized during each of the past five years have availed themselves of the privilege of issuing circulation upon bonds in excess of the minimum which the law obliges them to keep on hand.

For the sake of conciseness in the table the circulation is omitted, but as every bank has received circulation to the amount of 90 per cent. of the bonds deposited, the proportions of the table reflect faithfully the features of the circulation.



NUMBER AND CAPITAL OF NATIONAL BANKS ORGANIZED IN EACH GEOGRAPHICAL DIVISION OF THE UNITED STATES FROM OCTOBER 31, 1882, TO OCTOBER 31, 1887, SHOWING THE AMOUNT OF BONDS DEPOSITED TO SECURE THEIR CIRCULATION, THE MINIMUM AMOUNT OF BONDS REQUIRED BY THE ACT OF JULY 12, 1882, AND THE EXCESS DEPOSITED OVER REQUIREMENTS BOTH IN AMOUNT AND PERCENTAGE.

| Divisions.*   | Num-ber of banks. | Capital.      | United States bonds. |             |             |                                    |
|---------------|-------------------|---------------|----------------------|-------------|-------------|------------------------------------|
|               |                   |               | Deposited.           | Minimum.    | Excess.     | Per cent. of excess over mini-mum. |
| 1883.         |                   |               |                      |             |             |                                    |
| First .....   | 7                 | \$1, 275, 000 | \$995, 000           | \$312, 500  | \$682, 500  | 218. 40                            |
| Second .....  | 38                | 2, 975, 200   | 1, 854, 500          | 743, 800    | 1, 110, 700 | 149. 32                            |
| Third .....   | 5                 | 295, 000      | 155, 500             | 73, 700     | 81, 800     | 110. 99                            |
| Fourth .....  | 43                | 3, 643, 650   | 1, 238, 100          | 748, 400    | 489, 700    | 65. 43                             |
| Fifth .....   | 61                | 11, 210, 000  | 2, 578, 000          | 1, 765, 000 | 813, 000    | 46. 06                             |
| Sixth .....   | 71                | 7, 085, 500   | 1, 729, 250          | 1, 246, 400 | 482, 850    | 38. 73                             |
| Seventh ..... | 11                | 620, 000      | 268, 400             | 155, 000    | 113, 400    | 73. 16                             |
| Eighth .....  | 26                | 1, 550, 000   | 556, 800             | 375, 000    | 181, 800    | 48. 48                             |
| Total .....   | 262               | 28, 654, 350  | 9, 375, 550          | 5, 419, 800 | 3, 955, 750 | 72. 987                            |
| 1884.         |                   |               |                      |             |             |                                    |
| First .....   | 10                | 810, 000      | 313, 000             | 190, 000    | 123, 000    | 64. 73                             |
| Second .....  | 22                | 1, 662, 250   | 718, 000             | 340, 500    | 377, 500    | 110. 86                            |
| Third .....   | 6                 | 280, 000      | 166, 500             | 70, 000     | 96, 500     | 137. 85                            |
| Fourth .....  | 27                | 2, 861, 100   | 693, 600             | 627, 700    | 65, 900     | 10. 49                             |
| Fifth .....   | 34                | 3, 413, 100   | 927, 000             | 570, 700    | 356, 300    | 62. 43                             |
| Sixth .....   | 68                | 5, 492, 780   | 1, 239, 750          | 1, 135, 600 | 104, 150    | 9. 17                              |
| Seventh ..... | 5                 | 380, 000      | 120, 000             | 95, 000     | 25, 000     | 26. 31                             |
| Eighth .....  | 19                | 1, 143, 000   | 309, 250             | 285, 700    | 23, 550     | 8. 24                              |
| Total .....   | 191               | 16, 042, 230  | 4, 487, 100          | 3, 315, 200 | 1, 171, 900 | 35. 349                            |
| 1885.         |                   |               |                      |             |             |                                    |
| First .....   | 4                 | 400, 000      | 100, 500             | 100, 000    | 500         | . 5                                |
| Second .....  | 18                | 2, 635, 000   | 1, 037, 500          | 543, 700    | 493, 800    | 90. 822                            |
| Third .....   | 3                 | 660, 000      | 112, 500             | 112, 500    | .....       | .....                              |
| Fourth .....  | 20                | 2, 025, 000   | 561, 500             | 506, 100    | 55, 400     | 10. 946                            |
| Fifth .....   | 35                | 7, 123, 000   | 1, 963, 500          | 1, 218, 200 | 745, 300    | 61. 172                            |
| Sixth .....   | 41                | 2, 350, 000   | 759, 800             | 587, 500    | 172, 300    | 29. 329                            |
| Seventh ..... | 8                 | 725, 000      | 169, 000             | 168, 700    | 300         | . 177                              |
| Eighth .....  | 16                | 1, 020, 000   | 255, 000             | 255, 000    | .....       | .....                              |
| Total .....   | 145               | 16, 938, 000  | 4, 959, 300          | 3, 491, 700 | 1, 467, 600 | 42. 031                            |
| 1886.         |                   |               |                      |             |             |                                    |
| First .....   | 5                 | 500, 000      | 125, 000             | 125, 000    | .....       | .....                              |
| Second .....  | 15                | 4, 000, 000   | 525, 000             | 525, 000    | .....       | .....                              |
| Third .....   | 4                 | 450, 000      | 112, 500             | 112, 500    | .....       | .....                              |
| Fourth .....  | 23                | 1, 658, 000   | 404, 750             | 402, 000    | 2, 750      | . 684                              |
| Fifth .....   | 27                | 5, 465, 000   | 843, 000             | 743, 750    | 99, 250     | 13. 344                            |
| Sixth .....   | 58                | 5, 830, 000   | 982, 500             | 982, 500    | .....       | .....                              |
| Seventh ..... | 18                | 2, 100, 000   | 367, 500             | 360, 000    | 7, 500      | 2. 083                             |
| Eighth .....  | 24                | 1, 355, 000   | 353, 250             | 313, 750    | 39, 500     | 12. 589                            |
| Total .....   | 174               | 21, 358, 000  | 3, 713, 500          | 3, 564, 500 | 149, 000    | 4. 18                              |
| 1887.         |                   |               |                      |             |             |                                    |
| First .....   | 5                 | 400, 000      | 100, 000             | 100, 000    | .....       | .....                              |
| Second .....  | 27                | 7, 025, 000   | 771, 550             | 743, 750    | 27, 800     | 3. 74                              |
| Third .....   | 6                 | 500, 000      | 115, 000             | 112, 500    | 2, 500      | 2. 22                              |
| Fourth .....  | 50                | 6, 199, 000   | 1, 262, 500          | 1, 262, 250 | 250         | . 02                               |
| Fifth .....   | 37                | 5, 010, 000   | 959, 500             | 952, 500    | 7, 000      | . 74                               |
| Sixth .....   | 70                | 9, 002, 000   | 1, 400, 500          | 1, 400, 500 | .....       | .....                              |
| Seventh ..... | 17                | 1, 510, 000   | 377, 500             | 377, 500    | .....       | .....                              |
| Eighth .....  | 13                | 900, 000      | 225, 000             | 225, 000    | .....       | .....                              |
| Total .....   | 225               | 30, 546, 000  | 5, 211, 550          | 5, 174, 000 | 37, 550     | . 72                               |

\* See page 452.



The following table exhibits in detail the changes which have occurred during the past year in the amount of national-bank circulation, so arranged as to illustrate the process by which the circulation steadily decreases concurrently with the accession of new banks and an increase in the aggregate national-bank capital:

## CAPITAL AND CIRCULATION.

|                                                                     | Paid in capital. | Circulation represented by bonds. |
|---------------------------------------------------------------------|------------------|-----------------------------------|
| Increase by banks existing November 1, 1886 .....                   | \$3, 868, 005    | \$3, 957, 175                     |
| Increase caused by formation of new banks .....                     | 32, 416, 770     | 4, 592, 090                       |
| Increase by banks organized during the year .....                   | 610, 000         | .....                             |
| Total increase .....                                                | 36, 894, 775     | 8, 549, 265                       |
| Decrease by banks still in operation November 1, 1887 .....         | 2, 235, 000      | 57, 770, 475                      |
| Decrease by banks going into voluntary liquidation and failed ..... | 4, 087, 450      | 1, 274, 380                       |
| Total decrease .....                                                | 6, 322, 450      | 59, 044, 855                      |
| Net increase of capital .....                                       | 30, 572, 325     | .....                             |
| Net decrease of circulation .....                                   | .....            | 50, 495, 590                      |

STATEMENT BY MONTHS, SHOWING THE AMOUNT OF UNITED STATES BONDS TRANSFERRED FROM THE SECURITIES HELD IN TRUST BY THE TREASURER OF THE UNITED STATES FOR NATIONAL-BANK CIRCULATION TO THE SECURITIES SO HELD FOR PUBLIC DEPOSITS DURING THE YEAR ENDING OCTOBER 31, 1887, AND THE METHODS BY WHICH SUCH TRANSFER WAS MADE.

| Date.           | Exchanged. | Substituted. | Transferred by retirement of circulation. |
|-----------------|------------|--------------|-------------------------------------------|
| 1886.           |            |              |                                           |
| November .....  |            |              | \$70, 000                                 |
| December .....  | \$100, 000 |              | 100, 000                                  |
| 1887.           |            |              |                                           |
| January .....   |            |              | 530, 000                                  |
| February .....  |            |              | 220, 000                                  |
| March .....     |            |              | 145, 000                                  |
| April .....     |            |              | 40, 000                                   |
| May .....       |            |              | 155, 000                                  |
| June .....      |            |              | 60, 000                                   |
| July .....      |            | \$50, 000    | 80, 000                                   |
| August .....    | 30, 000    |              | .....                                     |
| September ..... | 140, 000   |              | 62, 500                                   |
| October .....   | 115, 000   | 100, 000     | 500, 000                                  |
| Total .....     | 385, 000   | 150, 000     | 1, 962, 500                               |

## BANKS WITHOUT CIRCULATION.

As reported last year, some national banks have not availed themselves of the privilege of taking out circulating notes, and others have surrendered their entire circulation. The following list is unchanged since October 31, 1886:

| Title of bank.                                        | Capital.    | Bonds.    |
|-------------------------------------------------------|-------------|-----------|
| Chemical National Bank, New York, N. Y. ....          | \$300, 000  | \$50, 000 |
| Fulton National Bank, New York, N. Y. ....            | 300, 000    | 50, 000   |
| National City Bank, New York, N. Y. ....              | 1, 000, 000 | 50, 000   |
| American Exchange National Bank, New York, N. Y. .... | 5, 000, 000 | 50, 000   |
| Third National Bank, New York, N. Y. ....             | 1, 000, 000 | 50, 000   |
| National Bank, Washington, D. C. ....                 | 200, 000    | 50, 000   |
| Chestertown National Bank, Chestertown, Md. ....      | 50, 000     | 12, 500   |
| First National Bank, Houston, Tex. ....               | 100, 000    | 25, 000   |
| Mechanics' National Bank, New York, N. Y. ....        | 2, 000, 000 | 50, 000   |
| Total .....                                           | 9, 950, 000 | 387, 500  |



## DISSOLUTION.

The total number of national banks organized since February 25, 1863, is 3,805, of which there are now in operation, as shown elsewhere, 3,061; passed out of the system, 744, accounted for thus:

|                                                                     |           |
|---------------------------------------------------------------------|-----------|
| Passed into voluntary liquidation to wind up their affairs.....     | 480       |
| Less number afterward placed in hands of receivers .....            | 9         |
|                                                                     | <hr/> 471 |
| Passed into liquidation for purpose of reorganization.....          | 79        |
| Passed into liquidation upon expiration of corporate existence..... | *75       |
| Placed in hands of receivers.....                                   | 120       |
|                                                                     | <hr/> 745 |
| Less restored to solvency and resumed business .....                | 1         |
|                                                                     | <hr/> 744 |
| Total passed out of system.....                                     | 744       |

The corporate existence of five national banks expired during the year ending October 31, 1887, and in each case an extension has been obtained in accordance with the provisions of the act of July 12, 1882.

There were eight failures of national banks during the year ending October 31, 1887, and, as has been shown, in one case the creditors have been paid in full, principal and interest, in another they have received 50 per cent., and in two others 25 per cent. on account of the claims proved.

The affairs of five failed banks have been closed during the past year, and final dividends have been paid to their creditors. These banks, with the total dividends paid in each case, are given below:

| Name and location of bank.                    | Date of appointment of receiver. | Total dividends on principal. | Proportion of interest paid. |
|-----------------------------------------------|----------------------------------|-------------------------------|------------------------------|
|                                               |                                  | <i>Per cent.</i>              | <i>Per cent.</i>             |
| Abington National Bank of Abington, Mass..... | Aug. 2, 1886                     | 100                           | 100                          |
| First National Bank of Blair, Nebr .....      | Sept. 8, 1886                    | 100                           | 100                          |
| City National Bank of Williamsport, Pa.....   | May 4, 1886                      | 100                           | 100                          |
| Palatka National Bank of Palatka, Fla .....   | June 3, 1887                     | 100                           | 100                          |
| First National Bank of Butler, Pa.....        | July 23, 1879                    | 81                            | .....                        |

## INACTIVE RECEIVERSHIPS.

There still remain in the hands of receivers a small number of banks of which the affairs have been liquidated as far as possible, but the receiverships are kept open by matters pending in the courts. In these cases the expenses of the receivership are reduced to a minimum, and the compensation of the receiver is made dependent as far as practicable upon services rendered and results obtained.

The following table shows the receiverships that are in this condition:

| Name and location of bank.                                   | Date of appointment of receiver. | Dividends paid.  |
|--------------------------------------------------------------|----------------------------------|------------------|
|                                                              |                                  | <i>Per cent.</i> |
| First National Bank of Anderson, Ind .....                   | Nov. 23, 1873                    | 39               |
| National Bank of the State of Missouri, Saint Louis, Mo..... | June 23, 1877                    | †100             |
| Third National Bank of Chicago, Ill .....                    | Nov. 24, 1877                    | †100             |
| Central National Bank of Chicago, Ill.....                   | Dec. 1, 1877                     | 60               |
| People's National Bank of Helena, Mont .....                 | Sept. 13, 1878                   | 40               |
| German American National Bank of Washington, D. C.....       | Nov. 1, 1878                     | 50               |
| First National Bank of Union Mills, Union City, Pa.....      | Mar. 24, 1883                    | 65               |

\* Thirty-eight of these have been reorganized.

†And interest.



By reference to the Report of 1886 it will be seen that the number of these inactive receiverships has been reduced during the past year by two, viz, that of the New Orleans National Banking Association, and the First National Bank of Butler, Pa.

The New Orleans National Banking Association was interested in the case No. 897, Supreme Court of the United States, New Orleans National Banking Association, appellant, *v.* E. D. Le Breton, appellee, which was decided on March 21, 1887, adversely to the receiver. When the last dividend was declared, there was reserved only money enough to defray the expenses of this litigation, so that when the decision was rendered the trust was closed. Out of the amount reserved, however, a small sum was applied to publishing in New Orleans a list of creditors who had not drawn dividends, and by this means unclaimed dividend checks to the amount of \$511.83 have since been delivered.

The First National Bank of Butler, Pa., was kept open because of the unadjusted accounts of the receiver. An adjustment was reached during the past year, and a final dividend was declared of 11 per cent., making 81 per cent. in all, and closing the trust.

The receivership of the National Bank of the State of Missouri in Saint Louis seems to have been placed in an anomalous position by reason of the assets proving more valuable than they were supposed to be.

The receiver was appointed June 23, 1877, and on October 2, 1879, an assessment of 25 per cent. was ordered on the stock of the bank.

This assessment, which amounted to \$510,025, yielded only \$245,108, and although the creditors were paid in full before October 31, 1882, the receivership seems to have been continued because of apprehended disagreements among shareholders as to the relative rights of those who had paid their assessments in full, those who had paid in part, and those who had not paid.

In order to comply with the law the Comptroller caused a meeting of shareholders to be called on June 16, 1887, at which an agent was duly elected, but up to the present time he has failed to give the requisite bond.

There is some litigation in progress of immense importance to the interests involved in this trust, and it is necessary, therefore, that its affairs should be looked after. The stockholders have shown very little concern about the matter.

On March 1, 1882, a final dividend for balance due on principal and interest was declared and paid to the creditors of the Third National Bank of Chicago, Ill. No assessment upon the shareholders had been levied. On June 7, 1882, in pursuance of instructions from the Comptroller, a meeting of the shareholders was held for the purpose of selecting an agent to receive the remaining assets of the bank. In consequence of the failure of the shareholders to select such agent, the receivership was continued. During the past year another meeting was called, in accordance with instructions from the Comptroller, with the same result. A resolution distinctly refusing to elect an agent was adopted by shareholders representing 5,828 shares out of a total of 7,500, being based upon statements entered in the records of the meeting that grave complications would arise in the sale and disposition of the remaining assets of the trust, to the financial injury of the shareholders.

The law affords no means by which shareholders can be coerced into availing themselves of the privilege of taking charge of their own affairs.



DIVIDENDS PAID TO CREDITORS OF INSOLVENT NATIONAL BANKS DURING THE PAST YEAR, WITH TOTAL DIVIDENDS IN EACH CASE UP TO NOVEMBER 1, 1887.

| Name and location of bank.                           | Dividends paid during the past year. |           | Total dividends paid to depositors. | Proportion of interest paid to depositors. |
|------------------------------------------------------|--------------------------------------|-----------|-------------------------------------|--------------------------------------------|
|                                                      | Total amount.                        | Per cent. | Per cent.                           | Per cent.                                  |
| Pacific National Bank of Boston, Mass .....          | \$691,874.96                         | 30        | 50                                  | .....                                      |
| First National Bank of Blair, Nebr .....             | 82,945.82                            | 100       | 100                                 | 100                                        |
| Richmond National Bank of Richmond, Ind .....        | 73,172.39                            | 20        | 56                                  | .....                                      |
| Lancaster National Bank of Clinton, Mass.....        | 34,147.64                            | 20        | 70                                  | .....                                      |
| City National Bank of Williamsport, Pa.....          | 70,442.34                            | 50        | 100                                 | 100                                        |
| First National Bank of Pine Bluff, Ark .....         | 16,238.24                            | 25        | 25                                  | .....                                      |
| Exchange National Bank of Norfolk, Va .....          | 291,973.33                           | 10        | 40                                  | .....                                      |
| Schoharie County National Bank of Schoharie, N. Y .. | 14,932.52                            | 10        | 40                                  | .....                                      |
| First National Bank of Angelica, N. Y.....           | 15,518.79                            | 10        | 85                                  | .....                                      |
| First National Bank of Wahpeton, Dak .....           | 11,011.18                            | 10        | 10                                  | .....                                      |
| Palatka National Bank of Palatka, Fla.....           | 9,491.70                             | 100       | 100                                 | 100                                        |
| First National Bank of Butler, Pa.....               | 12,787.24                            | 11        | 81                                  | .....                                      |
| First National Bank of Livingston, Mont.....         | 21,262.54                            | 75        | 75                                  | .....                                      |
| Middletown National Bank of Middletown, N. Y .....   | 102,876.81                           | 15        | 70                                  | .....                                      |
| Henrietta National Bank of Henrietta, Tex.....       | 32,391.89                            | 50        | 50                                  | .....                                      |
| Fidelity National Bank of Cincinnati, Ohio .....     | 596,642.30                           | 25        | 25                                  | .....                                      |
| Logan National Bank of West Liberty, Ohio.....       | 8,108.66                             | 10        | 50                                  | .....                                      |
| First National Bank of Leadville, Colo .....         | 20,385.06                            | 10        | 40                                  | .....                                      |
| Total .....                                          | 2,106,203.41                         | .....     | .....                               | .....                                      |

Out of 3,805 national banks organized since February, 1863, only 120, or about 3 per cent., have been placed in the hands of receivers; this includes 9 which had been previously placed in liquidation by their stockholders, but upon their failing to pay their depositors the Comptroller appointed receivers to wind up their affairs. Out of the above total of 120 failed banks, 41 have paid their creditors in full, while 23 have besides paid interest, 18 in full and 5 in part. The affairs of 85 banks of the 120 have been finally closed, leaving 35 in process of settlement, of which, as has been seen, 7 are virtually closed with the exception of pending litigation, leaving 28 receiverships only in active operation.

The total amount so far paid to creditors of insolvent national banks has been \$29,434,986, upon proved claims amounting to \$46,938,388. The amount paid during the year has been \$2,135,878, which includes \$29,675 paid in dividends declared prior to November 1, 1886, on claims proved since that date. Assessments amounting to \$9,945,250 have been made upon stockholders of insolvent national banks under section 5151 of the Revised Statutes of the United States. From this source the gross collections amount to \$4,682,563, of which there has been received during the past year \$636,755. Suits are pending in some cases.

It will be observed that the gross collections from stockholders of insolvent banks amount to only about 47 per cent. of the assessments. Unfortunately the cost of the litigation attending such collections can not be accurately ascertained from the records in this office, but it has been very great, and should be deducted from gross collections. The Comptroller is disposed to think the net amount actually realized to creditors from this source has been under, rather than over, 40 per cent. of the total assessments. In any case the figures show that the security afforded to creditors by subjecting shareholders to liability beyond the loss of their stock is quite disproportionate to the damage inflicted upon solvent shareholders. This personal-liability feature tends to discourage prudent business men from investing in national-bank stock,



while contested assessments generally develop an amount of chicanery and fraud which must exercise an injurious influence upon morals.

#### ISSUES AND REDEMPTIONS.

The following table exhibits the number and amount of national-bank notes of each denomination which have been issued and redeemed since the organization of the system, and the number and amount outstanding on October 31, 1887:

| Denominations.             | Number of notes. |               |              | Amount.          |                  |                   |
|----------------------------|------------------|---------------|--------------|------------------|------------------|-------------------|
|                            | Issued.          | Redeemed.     | Outstanding. | Issued.          | Redeemed.        | Outstanding.      |
| Ones.....                  | 23, 167, 677     | 22, 776, 403  | 391, 274     | \$23, 167, 677   | \$22, 776, 403   | \$391, 274. 00    |
| Twos.....                  | 7, 747, 519      | 7, 646, 720   | 100, 799     | 15, 495, 038     | 15, 293, 440     | 201, 598. 00      |
| Fives.....                 | 100, 455, 524    | 85, 170, 819  | 15, 284, 705 | 502, 277, 620    | 425, 854, 095    | 76, 423, 525. 00  |
| Tens.....                  | 42, 762, 799     | 33, 799, 928  | 8, 962, 871  | 427, 627, 990    | 337, 999, 280    | 89, 628, 710. 00  |
| Twenties.....              | 13, 301, 145     | 10, 091, 941  | 3, 209, 204  | 266, 022, 900    | 201, 838, 820    | 64, 184, 080. 00  |
| Fifties.....               | 1, 849, 613      | 1, 536, 143   | 313, 470     | 92, 480, 650     | 76, 807, 150     | 15, 673, 500. 00  |
| One hundreds.....          | 1, 375, 146      | 1, 127, 452   | 247, 694     | 137, 514, 600    | 112, 745, 200    | 24, 769, 400. 00  |
| Five hundreds.....         | 23, 924          | 23, 293       | 631          | 11, 962, 000     | 11, 646, 500     | 315, 500. 00      |
| One thousands.....         | 7, 369           | 7, 305        | 64           | 7, 369, 000      | 7, 305, 000      | 64, 000. 00       |
| Fractions outstanding..... |                  |               |              |                  |                  | 23, 742. 60       |
| Totals.....                | 190, 690, 716    | 162, 180, 004 | 28, 510, 712 | 1, 483, 917, 475 | 1, 212, 265, 888 | 271, 675, 329. 60 |

Notes of gold banks are not included in this table.

A table showing the number and denomination of national-bank notes issued and redeemed, and the number of each denomination outstanding on October 31, for the last twenty years, will be found on page 178 in the Appendix.

Distinct accounts are kept for the incomplete currency issued to banks in replacement of notes redeemed and destroyed under the provisions of the act of June 20, 1874, to banks taking out new circulation upon an extension of their corporate existence under the act of July 12, 1882, and to old and new banks increasing the volume of their circulation by adding to the amount of bonds deposited. The notes issued in the three latter cases have heretofore been designated (on the books of this office and in previous reports) "additional circulation," but this term applies properly only to the two cases last above mentioned.

In order that the following table, showing by States the amount of "additional circulation" issued during the year ending October 31, 1887, and the total amount of such circulation issued since June 20, 1874, may conform to previous reports, the three classes of issue are distributed into two columns, one showing amounts issued under the act of 1882 and the other the issues which are properly additional. This table also shows the amount of circulation retired during the year and the total amount retired since June 20, 1874.



TABLE SHOWING BY STATES THE AMOUNT OF "ADDITIONAL CIRCULATION" ISSUED DURING THE YEAR ENDING OCTOBER 31, 1887, AND TOTAL AMOUNT ISSUED SINCE JUNE 20, 1874.

| States and Territories.                       | Circulation issued under act of July 12, 1882. | Additional circulation issued. | Total.      | Circulation retired.        |                                  | Total.      |
|-----------------------------------------------|------------------------------------------------|--------------------------------|-------------|-----------------------------|----------------------------------|-------------|
|                                               |                                                |                                |             | Under act of June 20, 1874. | Insolvent and liquidating banks. |             |
| Maine .....                                   | \$46,220                                       | \$11,250                       | \$57,470    | \$429,204                   | \$433,197                        | \$862,401   |
| New Hampshire .....                           | 49,940                                         | 45,000                         | 94,940      | 298,673                     | 198,942                          | 497,615     |
| Vermont .....                                 | 51,590                                         | 56,250                         | 107,840     | 500,257                     | 337,939                          | 838,196     |
| Massachusetts .....                           | 1,113,805                                      | 940,320                        | 2,054,125   | 4,341,101                   | 3,869,189                        | 8,210,290   |
| Rhode Island .....                            | 2,950                                          | 13,950                         | 16,900      | 796,286                     | 1,112,291                        | 1,908,577   |
| Connecticut .....                             | 178,465                                        | 45,000                         | 223,465     | 1,107,930                   | 1,195,343                        | 2,303,273   |
| New York .....                                | 217,510                                        | 1,041,030                      | 1,258,540   | 1,973,799                   | 2,780,776                        | 4,754,575   |
| New Jersey .....                              | 19,000                                         | 203,270                        | 222,270     | 588,602                     | 456,091                          | 1,044,693   |
| Pennsylvania .....                            | 597,940                                        | 806,290                        | 1,404,230   | 3,598,189                   | 2,920,249                        | 6,518,438   |
| Delaware .....                                |                                                | 11,240                         | 11,240      | 38,160                      | 33,343                           | 71,503      |
| Maryland .....                                | 3,000                                          | 67,500                         | 70,500      | 650,448                     | 752,486                          | 1,402,934   |
| District of Columbia .....                    |                                                | 45,000                         | 45,000      | 61,982                      | 881                              | 62,863      |
| Virginia .....                                |                                                | 11,250                         | 11,250      | 140,320                     | 147,059                          | 287,379     |
| West Virginia .....                           |                                                | 25,650                         | 25,650      | 73,114                      | 146,032                          | 219,146     |
| North Carolina .....                          |                                                | 11,250                         | 11,250      | 112,052                     | 27,202                           | 139,254     |
| South Carolina .....                          |                                                | 11,240                         | 11,240      | 135,102                     | 35,050                           | 170,152     |
| Georgia .....                                 |                                                | 90,000                         | 90,000      | 211,640                     | 110,073                          | 321,713     |
| Florida .....                                 |                                                | 1,930                          | 1,930       | 3,340                       | 1,595                            | 4,935       |
| Alabama .....                                 |                                                | 249,750                        | 249,750     | 127,450                     | 18,622                           | 146,072     |
| Mississippi .....                             |                                                | 96,740                         | 96,740      | 11,730                      | 15                               | 11,745      |
| Louisiana .....                               |                                                | 302,480                        | 302,480     | 281,372                     | 170,077                          | 451,449     |
| Texas .....                                   |                                                | 468,675                        | 468,675     | 108,636                     | 16,801                           | 125,437     |
| Arkansas .....                                |                                                | 71,010                         | 71,010      | 19,097                      | 10,355                           | 29,452      |
| Kentucky .....                                |                                                |                                |             | 1,154,197                   | 288,240                          | 1,442,437   |
| Tennessee .....                               |                                                | 227,340                        | 227,340     | 253,335                     | 108,890                          | 362,225     |
| Missouri .....                                | 30                                             | 253,975                        | 254,005     | 216,441                     | 130,161                          | 346,600     |
| Ohio .....                                    | 119,250                                        | 439,955                        | 559,205     | 1,730,530                   | 1,242,340                        | 2,972,872   |
| Indiana .....                                 | 30,310                                         | 249,680                        | 279,990     | 649,186                     | 503,567                          | 1,152,753   |
| Illinois .....                                | 128,450                                        | 310,025                        | 438,475     | 666,927                     | 419,580                          | 1,086,507   |
| Michigan .....                                | 18,600                                         | 93,420                         | 112,020     | 281,533                     | 287,942                          | 569,475     |
| Wisconsin .....                               | 420                                            | 181,120                        | 181,540     | 163,603                     | 156,736                          | 320,339     |
| Iowa .....                                    | 3,850                                          | 94,580                         | 98,430      | 437,826                     | 169,517                          | 607,343     |
| Minnesota .....                               | 32,750                                         | 180,035                        | 212,785     | 124,323                     | 89,817                           | 214,140     |
| Kansas .....                                  |                                                | 877,420                        | 877,420     | 107,461                     | 23,011                           | 130,472     |
| Nebraska .....                                |                                                | 225,000                        | 225,000     | 153,688                     | 51,547                           | 205,235     |
| Nevada .....                                  |                                                | 11,250                         | 11,250      | 5,960                       |                                  | 5,960       |
| Oregon .....                                  |                                                | 92,240                         | 92,240      | 20,650                      |                                  | 20,650      |
| Colorado .....                                |                                                | 78,990                         | 78,990      | 63,437                      | 67,845                           | 131,282     |
| Utah .....                                    |                                                | 10                             | 10          | 32,530                      | 841                              | 33,371      |
| Idaho .....                                   |                                                |                                |             | 12,851                      | 4,015                            | 16,866      |
| Montana .....                                 |                                                | 15,000                         | 15,000      | 13,000                      |                                  | 13,000      |
| Wyoming .....                                 |                                                | 22,505                         | 22,505      | 140                         | 3,560                            | 3,700       |
| New Mexico .....                              |                                                | 13,520                         | 13,520      | 80,840                      | 20,350                           | 101,190     |
| Dakota .....                                  |                                                | 133,265                        | 133,265     | 37,326                      |                                  | 37,326      |
| Washington .....                              |                                                | 82,510                         | 82,510      | 38,750                      | 7,612                            | 46,362      |
| California .....                              |                                                | 318,850                        | 318,850     | 104,740                     | 8,370                            | 113,110     |
| Arizona .....                                 |                                                | 22,500                         | 22,500      |                             | 8,970                            | 8,970       |
| Total .....                                   | 2,614,080                                      | 8,549,265                      | 11,163,345  | 21,957,758                  | 18,366,519                       | 40,324,277  |
| Surrendered to this office and retired .....  |                                                |                                |             |                             |                                  | 290,769     |
| From June 20, 1874, to October 31, 1886 ..... |                                                |                                | 196,704,902 | 171,775,021                 | 58,347,227                       | 230,122,248 |
| Surrendered and retired same dates .....      |                                                |                                |             |                             |                                  | 15,246,964  |
| Grand total October 31, 1887 .....            |                                                |                                | 207,878,247 | 193,732,779                 | 76,713,746                       | 285,984,258 |

Notes of gold banks are not included in the above table.

Of the above \$8,549,265 there was issued to banks organized during the year \$4,690,375, and to already existing banks increasing their circulation \$3,858,890.



## ISSUES.

The total issues of incomplete currency during the year are shown by the vault account, as follows :

|                                                                                                     |                  |
|-----------------------------------------------------------------------------------------------------|------------------|
| National-bank currency in vaults October 31, 1886 .....                                             | \$62,486,660     |
| Amount received from Bureau of Engraving and Printing during the year ending October 31, 1887 ..... | 25,413,750       |
| Total .....                                                                                         | 87,900,410       |
| Amount issued to banks during the year.....                                                         | \$36,756,100     |
| Amount canceled during the year, not having been issued. ....                                       | 934,060          |
|                                                                                                     | <hr/> 37,690,160 |
| Balance in vaults.....                                                                              | 50,210,250       |

The duties devolving upon the clerical force in the division of issue of this office are of great responsibility, requiring absolute accuracy and promptness on the part of those to whom these duties are assigned. The records of receipts and issues are balanced daily with the vault accounts, and the work of each day is completed before that of another day is begun. During the past year 29,993 packages of currency were forwarded to banks by express, the same number of receipts prepared for signature and return by the banks, and a large amount of correspondence was conducted.

## REDEMPTION.

The provisions of law relating to the redemption of the circulating notes of national banks have undergone many changes, but no change has at any time been made in the only two provisions contained in the act of February, 1863.

These are, first, that every bank must redeem on demand at its place of business any of its circulating notes presented there for redemption during business hours ; and second, that the medium of redemption must be "lawful money of the United States."

By the act of June 3, 1864, every association located in Saint Louis, Louisville, Chicago, Detroit, Milwaukee, New Orleans, Cincinnati, Cleveland, Pittsburgh, Baltimore, Philadelphia, Boston, New York, Albany, Leavenworth, San Francisco, or Washington City was required to select, subject to the approval of the Comptroller of the Currency, some national bank in the city of New York, "at which it will redeem its circulating notes at par;" and each association not organized within any of the cities named had likewise to select as its redemption agent some association in one of these cities.

The Comptroller was required to give public notice of the redemption agent of every association, and of any changes made in such agents, and in case any bank failed to select an agent, or to redeem its notes, as provided by the act, the Comptroller, with the concurrence of the Secretary of the Treasury, might appoint a receiver to wind up its affairs.

The act of June 20, 1874, established the National Bank Redemption Agency of the Treasury at Washington, repealed all requirements as to redemption agents elsewhere, relieved the banks of the obligation to keep a reserve upon their circulating notes, and substituted therefor the requirement that every bank should keep up a redemption fund in the hands of the Treasurer of the United States equal to 5 per cent. of its outstanding circulation.



The following table, compiled from the Treasurers' reports, shows the practical working of the law as to the 5 per cent. redemption fund:

TABLE SHOWING MODE OF REIMBURSEMENT OF FIVE PER CENT. REDEMPTION FUND BY NATIONAL BANKS, BY FISCAL YEARS, FROM 1875 TO 1887, INCLUSIVE.

| Years.        | Deposits of lawful money with assistant treasurers, United States. | Deposits with Treasurer, United States. |                                         |                                           | Total.           |
|---------------|--------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|-------------------------------------------|------------------|
|               |                                                                    | Deposits received at counter.           | Remittances of lawful money by express. | Proceeds of national-bank notes redeemed. |                  |
| 1875 .....    | \$88,834,653.12                                                    | \$989,646.63                            | \$32,308,100.78                         | \$18,742,163.00                           | \$140,874,563.53 |
| 1876 .....    | 105,134,528.37                                                     | 664,989.45                              | 19,042,491.62                           | 52,643,065.00                             | 177,485,074.44   |
| 1877 .....    | 116,044,751.34                                                     | (*)                                     | 7,678,750.57                            | 91,856,769.92                             | 215,580,271.83   |
| 1878 .....    | 100,819,824.50                                                     | (*)                                     | 5,935,806.89                            | 98,552,739.98                             | 205,308,371.37   |
| 1879 .....    | 101,194,261.04                                                     | (*)                                     | 4,894,393.06                            | 50,581,484.09                             | 156,670,138.19   |
| 1880 .....    | 46,960,242.06                                                      | (*)                                     | 2,627,861.16                            | 6,924,097.88                              | 56,512,201.10    |
| 1881 .....    | 41,411,436.87                                                      | (*)                                     | 3,106,187.40                            | 4,313,702.36                              | 48,831,326.63    |
| 1882 .....    | 50,531,496.68                                                      | (*)                                     | 2,975,682.27                            | 4,534,598.69                              | 58,041,777.64    |
| 1883 .....    | 113,726,801.90                                                     | (*)                                     | 2,939,882.01                            | 5,248,120.14                              | 121,914,804.05   |
| 1884 .....    | 89,338,255.34                                                      | (*)                                     | 3,801,957.46                            | 5,727,786.37                              | 98,867,999.17    |
| 1885 .....    | 106,264,901.13                                                     | (*)                                     | 4,503,141.79                            | 6,376,897.26                              | 117,144,940.18   |
| 1886 .....    | 92,363,184.15                                                      | 1,787,241.84                            | 3,433,468.78                            | 5,775,498.84                              | 103,359,393.61   |
| 1887 .....    | 46,254,760.76                                                      | 2,077,837.82                            | 2,000,214.04                            | 2,189,546.65                              | 52,522,359.27    |
| Total.....    | 1,098,879,097.26                                                   | 5,519,715.74                            | 95,247,937.83                           | 353,466,470.18                            | 1,553,113,221.01 |
| Average ..... | 70.75                                                              | .36                                     | 6.13                                    | 22.76                                     | 100.00           |

\* No record.

The following tables, compiled from the Treasurers' reports, show for the fiscal years 1874-'75 to 1886-'87—

1. The amounts of national-bank currency received annually at the redemption agency, and the disposition made of it.

2. The points from which this currency was forwarded, and the percentage of the whole received from each point.

3. The total amount of notes redeemed, and the mode of redemption.

4. The cost of redemption.



TABLE SHOWING RECEIPTS AND DELIVERIES OF MONEYS BY THE NATIONAL-BANK REDEMPTION AGENCY (UNITED STATES TREASURER'S OFFICE)  
FOR EACH FISCAL YEAR FROM 1875 TO 1887, INCLUSIVE.

| Year ending June 30— | Cash balance on hand at close of previous year. | To national-bank notes received for redemption. | To "overs" reported in national-bank notes received for redemption. | Aggregates.      | By national-bank notes, unfit for circulation, deposited in the Treasury, and forwarded to national banks by express. | By national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency. | By notes of failed and liquidating national banks, deposited in the Treasury of the United States. |
|----------------------|-------------------------------------------------|-------------------------------------------------|---------------------------------------------------------------------|------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| 1875                 | .....                                           | \$155,520,880.48                                | \$24,644.85                                                         | \$155,545,525.33 | \$26,166,291.00                                                                                                       | \$115,109,445.00                                                                             | \$6,579,217.00                                                                                     |
| 1876                 | .....                                           | 209,038,854.94                                  | 16,491.42                                                           | 215,086,368.68   | 102,478,700.00                                                                                                        | 78,643,155.00                                                                                | 24,927,900.00                                                                                      |
| 1877                 | .....                                           | 242,885,375.14                                  | 24,996.58                                                           | 250,852,910.72   | 151,070,300.00                                                                                                        | 62,518,600.00                                                                                | 24,439,700.00                                                                                      |
| 1878                 | .....                                           | 213,151,458.56                                  | 37,649.20                                                           | 224,694,420.28   | 152,437,300.00                                                                                                        | 51,585,400.00                                                                                | 11,852,100.00                                                                                      |
| 1879                 | .....                                           | 157,656,644.96                                  | 22,148.42                                                           | 166,089,641.71   | 112,411,800.00                                                                                                        | 40,204,700.00                                                                                | 8,354,250.00                                                                                       |
| 1880                 | .....                                           | 61,585,675.68                                   | 6,461.30                                                            | 65,377,526.27    | 24,980,500.00                                                                                                         | 29,861,700.00                                                                                | 6,671,700.00                                                                                       |
| 1881                 | .....                                           | 50,650,259.43                                   | 13,231.38                                                           | 62,761,474.58    | 6,763,600.00                                                                                                          | 40,080,700.00                                                                                | 12,435,400.00                                                                                      |
| 1882                 | .....                                           | 76,089,327.48                                   | 11,222.13                                                           | 78,944,656.98    | 3,801,500.00                                                                                                          | 53,838,500.00                                                                                | 16,953,730.00                                                                                      |
| 1883                 | .....                                           | 102,699,676.73                                  | 8,092.09                                                            | 106,338,758.14   | 15,572,100.00                                                                                                         | 78,674,758.00                                                                                | 4,667,660.00                                                                                       |
| 1884                 | .....                                           | 126,152,572.34                                  | 6,066.30                                                            | 132,838,602.49   | 26,255,500.00                                                                                                         | 95,616,064.00                                                                                | 3,507,950.00                                                                                       |
| 1885                 | .....                                           | 150,209,129.01                                  | 17,060.07                                                           | 157,136,641.11   | 45,634,800.00                                                                                                         | 98,598,170.00                                                                                | 5,591,730.00                                                                                       |
| 1886                 | .....                                           | 130,296,606.82                                  | 25,528.97                                                           | 137,113,223.72   | 46,701,100.00                                                                                                         | 82,256,713.50                                                                                | 3,910,573.00                                                                                       |
| 1887                 | .....                                           | 87,689,687.15                                   | 16,404.07                                                           | 91,546,493.27    | 20,786,640.00                                                                                                         | 66,841,550.00                                                                                | 1,133,215.50                                                                                       |
| Total.....           | 71,463,097.78                                   | 1,772,626,148.72                                | 229,996.78                                                          | 1,844,326,243.28 | 735,060,131.00                                                                                                        | 893,819,455.50                                                                               | 131,025,125.50                                                                                     |

| Year ending June 30— | By United States notes deposited in the Treasury of the United States. | By packages referred and moneys returned. | By express charges deducted. | By counterfeit notes rejected and returned. | By national-bank notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency. | By "shorts" reported in national-bank notes received for redemption. | Cash on hand at close of year. |
|----------------------|------------------------------------------------------------------------|-------------------------------------------|------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|--------------------------------|
| 1875                 | .....                                                                  | \$1,620,557.30                            | .....                        | \$3,741.00                                  | \$15,028.12                                                                                                                                  | \$20,223.50                                                          | \$6,031,022.32                 |
| 1876                 | .....                                                                  | 1,065,002.20                              | .....                        | 5,188.00                                    | 7,709.22                                                                                                                                     | 16,175.26                                                            | 7,942,539.00                   |
| 1877                 | .....                                                                  | 1,278,903.86                              | .....                        | 5,634.00                                    | 4,755.91                                                                                                                                     | 29,704.43                                                            | 11,505,312.52                  |
| 1878                 | .....                                                                  | 384,372.22                                | .....                        | 4,008.00                                    | 3,997.13                                                                                                                                     | 16,394.60                                                            | 8,410,848.33                   |
| 1879                 | .....                                                                  | 329,323.34                                | .....                        | 3,016.00                                    | 6,282.58                                                                                                                                     | 9,906.35                                                             | 3,785,389.20                   |
| 1880                 | .....                                                                  | 305,432.14                                | .....                        | 3,846.75                                    | 7,870.23                                                                                                                                     | 9,808.97                                                             | 3,097,983.77                   |
| 1881                 | .....                                                                  | 569,971.06                                | .....                        | 4,324.50                                    | 22,763.37                                                                                                                                    | 6,618.25                                                             | 2,844,107.37                   |
| 1882                 | .....                                                                  | 672,427.09                                | .....                        | 4,151.00                                    | 3,832.35                                                                                                                                     | 13,405.13                                                            | 3,630,989.32                   |
| 1883                 | .....                                                                  | 727,282.98                                | .....                        | 4,559.50                                    | 4,337.62                                                                                                                                     | 10,103.35                                                            | 6,672,963.85                   |
| 1884                 | .....                                                                  | 455,333.05                                | .....                        | 3,770.50                                    | 3,365.77                                                                                                                                     | 3,785.60                                                             | 6,910,452.03                   |
| 1885                 | .....                                                                  | 329,249.19                                | .....                        | 3,560.00                                    | 3,636.49                                                                                                                                     | 6,445.25                                                             | 6,701,087.93                   |
| 1886                 | .....                                                                  | 277,194.78                                | .....                        | 2,720.00                                    | 3,822.28                                                                                                                                     | 8,246.65                                                             | 3,840,402.06                   |
| 1887                 | .....                                                                  | 464,413.45                                | .....                        | 2,924.00                                    | 2,554.23                                                                                                                                     | 22,356.00                                                            | 2,165,539.41                   |
| Total.....           | 1,948,559.60                                                           | 8,479,462.75                              | 43,239.85                    | 51,443.25                                   | 89,955.30                                                                                                                                    | 173,233.34                                                           | 73,628,637.19                  |



TABLE SHOWING, BY FISCAL YEARS, FROM 1875 TO 1887, THE AMOUNTS OF NATIONAL-BANK NOTES RECEIVED AT THE UNITED STATES TREASURY FOR REDEMPTION FROM THE PRINCIPAL CITIES AND OTHER PLACES, AND THE PROPORTION OF EACH AMOUNT TO THE WHOLE.

| Year.     | New York.    |           | Boston.      |           | Philadelphia. |           | Chicago.    |           | Cincinnati. |           | Saint Louis. |           |
|-----------|--------------|-----------|--------------|-----------|---------------|-----------|-------------|-----------|-------------|-----------|--------------|-----------|
|           | Amounts.     | Per cent. | Amounts.     | Per cent. | Amounts.      | Per cent. | Amounts.    | Per cent. | Amounts.    | Per cent. | Amounts.     | Per cent. |
| 1875..... | \$80,925,000 | 52.07     | \$17,598,000 | 11.32     | \$9,096,000   | 5.85      | \$6,814,000 | 4.39      | \$3,676,000 | 2.37      | \$1,384,000  | .89       |
| 1876..... | 78,389,000   | 38.37     | 55,878,000   | 27.35     | 9,778,000     | 4.79      | 10,106,000  | 4.89      | 3,085,000   | 1.51      | 1,019,000    | .50       |
| 1877..... | 76,693,000   | 32.47     | 75,212,000   | 31.84     | 20,988,000    | 8.89      | 4,162,000   | 1.76      | 2,781,000   | 1.18      | 1,292,000    | .55       |
| 1878..... | 66,273,000   | 31.48     | 80,527,000   | 38.26     | 10,836,000    | 5.15      | 3,194,000   | 1.52      | 2,268,000   | 1.08      | 999,000      | .47       |
| 1879..... | 54,170,000   | 35.00     | 59,375,000   | 38.36     | 7,052,000     | 4.56      | 1,719,000   | 1.11      | 1,219,000   | .79       | 1,487,000    | .96       |
| 1880..... | 26,460,000   | 42.96     | 11,701,000   | 19.00     | 3,358,000     | 5.45      | 1,673,000   | 2.72      | 819,000     | 1.33      | 392,000      | .64       |
| 1881..... | 23,319,000   | 39.09     | 5,565,000    | 9.33      | 4,919,000     | 8.25      | 2,655,000   | 4.45      | 996,000     | 1.67      | 673,000      | 1.13      |
| 1882..... | 28,012,000   | 36.82     | 7,370,000    | 9.69      | 5,939,000     | 7.81      | 3,545,000   | 4.66      | 1,188,000   | 1.56      | 1,061,000    | 1.39      |
| 1883..... | 36,042,000   | 35.10     | 16,631,000   | 16.19     | 7,333,000     | 7.14      | 6,146,000   | 5.98      | 1,774,000   | 1.73      | 1,372,000    | 1.34      |
| 1884..... | 54,327,000   | 43.07     | 19,971,000   | 15.83     | 6,830,000     | 5.41      | 5,794,000   | 4.59      | 1,822,000   | 1.45      | 1,155,000    | .92       |
| 1885..... | 75,409,000   | 50.20     | 27,473,000   | 18.29     | 7,220,000     | 4.81      | 4,558,000   | 3.03      | 1,910,000   | 1.27      | 977,000      | .65       |
| 1886..... | 49,487,000   | 37.98     | 30,031,000   | 23.05     | 7,323,000     | 5.62      | 5,493,000   | 4.22      | 2,263,000   | 1.74      | 3,422,000    | 2.63      |
| 1887..... | 31,314,583   | 35.71     | 13,219,269   | 15.08     | 6,972,856     | 7.95      | 5,315,319   | 6.06      | 2,244,310   | 2.56      | 3,421,698    | 3.99      |

| Year.     | Baltimore.  |           | New Orleans. |           | Providence. |           | Pittsburgh. |           | Other places. |           | Totals.       |           |
|-----------|-------------|-----------|--------------|-----------|-------------|-----------|-------------|-----------|---------------|-----------|---------------|-----------|
|           | Amounts.    | Per cent. | Amounts.     | Per cent. | Amounts.    | Per cent. | Amounts.    | Per cent. | Amounts.      | Per cent. | Amounts.      | Per cent. |
| 1875..... | \$1,902,000 | 1.22      | .....        | .....     | \$1,388,000 | .89       | \$1,449,000 | .93       | \$31,189,000  | 20.07     | \$155,421,000 | 100.00    |
| 1876..... | 3,265,000   | 1.60      | .....        | .....     | 3,247,000   | 1.59      | 1,425,000   | .70       | 38,108,000    | 18.70     | 204,300,000   | 100.00    |
| 1877..... | 1,821,000   | .77       | .....        | .....     | 5,653,000   | 2.39      | 1,322,000   | .56       | 46,286,000    | 19.59     | 236,210,000   | 100.00    |
| 1878..... | 1,085,000   | .52       | .....        | .....     | 4,989,000   | 2.37      | 1,141,000   | .54       | 39,179,000    | 18.61     | 210,491,000   | 100.00    |
| 1879..... | 693,000     | .45       | .....        | .....     | 3,772,000   | 2.44      | 635,000     | .41       | 24,647,000    | 15.92     | 154,769,000   | 100.00    |
| 1880..... | 415,000     | .67       | .....        | .....     | 1,454,000   | 2.36      | 547,000     | .89       | 14,767,000    | 23.98     | 61,586,000    | 100.00    |
| 1881..... | 673,000     | 1.13      | .....        | .....     | 1,419,000   | 2.38      | 606,000     | 1.01      | 18,825,000    | 31.56     | 59,650,000    | 100.00    |
| 1882..... | 947,000     | 1.24      | .....        | .....     | 1,426,000   | 1.87      | 880,000     | 1.16      | 25,721,000    | 33.80     | 76,089,000    | 100.00    |
| 1883..... | 1,626,000   | 1.58      | .....        | .....     | 1,666,000   | 1.62      | 917,000     | .89       | 29,193,000    | 28.43     | 102,700,000   | 100.00    |
| 1884..... | 2,853,000   | 2.26      | .....        | .....     | 1,820,000   | 1.44      | 819,000     | .65       | 30,761,000    | 24.38     | 126,152,000   | 100.00    |
| 1885..... | 3,705,000   | 2.47      | \$2,063,000  | 1.37      | 2,293,000   | 1.53      | 683,000     | .46       | 23,918,000    | 15.92     | 150,209,000   | 100.00    |
| 1886..... | 3,546,000   | 2.72      | 1,423,000    | 1.09      | 1,731,000   | 1.32      | 526,000     | .40       | 25,051,600    | 19.23     | 130,296,600   | 100.00    |
| 1887..... | 3,102,500   | 3.54      | 1,316,036    | 1.50      | 1,015,131   | 1.16      | 527,800     | .60       | 19,240,185    | 21.94     | 87,689,687    | 100.00    |



TABLE SHOWING TOTAL AMOUNT AND MODE OF PAYMENT FOR NATIONAL-BANK NOTES REDEEMED, BY FISCAL YEARS, COMMENCING WITH YEAR ENDING JUNE 30, 1875.

| Year. | Transfer checks. | United States notes. | Fractional silver coin. | Standard silver dollars. | Redeemed at counter. | Credits to assistant treasurers and United States depositaries in general account. | Credits in redemption accounts. | Notes fit for circulation and of failed, liquidating, and reducing banks, deposited in Treasury in payment of notes redeemed by Treasury prior to July 1, 1875. | Total.           |
|-------|------------------|----------------------|-------------------------|--------------------------|----------------------|------------------------------------------------------------------------------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 1875  | \$53,872,954.00  | \$49,977,719.00      | .....                   | .....                    | \$100,000.00         | \$12,667,011.00                                                                    | \$18,742,163.00                 | \$17,532,008.00                                                                                                                                                 | \$152,891,855.00 |
| 1876  | 92,374,801.00    | 40,120,338.00        | .....                   | .....                    | 4,738,979.00         | 19,078,209.00                                                                      | 52,643,065.00                   | .....                                                                                                                                                           | 208,955,392.00   |
| 1877  | 95,212,743.45    | 34,588,129.15        | .....                   | .....                    | 6,675,000.00         | 12,789,757.00                                                                      | 91,856,769.92                   | .....                                                                                                                                                           | 241,591,373.52   |
| 1878  | 75,361,427.23    | 23,046,418.44        | .....                   | .....                    | 2,661,021.00         | 12,609,083.76                                                                      | 98,552,739.98                   | .....                                                                                                                                                           | 212,780,335.81   |
| 1879  | 51,718,253.06    | 14,617,619.41        | .....                   | .....                    | 5,089,222.80         | 35,148,181.38                                                                      | 50,581,484.09                   | .....                                                                                                                                                           | 157,303,622.96   |
| 1880  | 10,852,505.53    | 21,174,826.66        | .....                   | .....                    | 3,883,417.60         | 18,218,070.37                                                                      | 6,924,097.88                    | .....                                                                                                                                                           | 61,255,980.48    |
| 1881  | 22,415,972.28    | 19,567,744.21        | .....                   | .....                    | 3,522,607.00         | 8,936,232.92                                                                       | 4,313,702.36                    | .....                                                                                                                                                           | 59,056,468.60    |
| 1882  | 32,992,144.72    | 23,222,831.83        | .....                   | .....                    | 4,033,402.40         | 10,106,238.45                                                                      | 4,534,598.69                    | .....                                                                                                                                                           | 75,405,581.95    |
| 1883  | 56,018,447.71    | 23,668,064.66        | .....                   | .....                    | 3,941,638.00         | 12,428,692.86                                                                      | 5,248,120.14                    | .....                                                                                                                                                           | 101,843,739.53   |
| 1884  | 77,991,916.83    | 24,080,304.62        | .....                   | .....                    | 3,826,293.00         | 12,960,221.66                                                                      | 5,727,786.37                    | .....                                                                                                                                                           | 125,760,169.18   |
| 1885  | 105,840,234.80   | 19,236,730.27        | .....                   | .....                    | 3,848,090.50         | 13,944,370.50                                                                      | 6,443,697.26                    | .....                                                                                                                                                           | 149,931,396.90   |
| 1886  | 74,149,555.26    | 9,204,752.76         | .....                   | .....                    | 8,385,485.00         | 31,007,087.30                                                                      | 6,727,706.96                    | .....                                                                                                                                                           | 130,029,625.12   |
| 1887  | 39,996,984.07    | 15,657,298.62        | .....                   | .....                    | 4,200,654.50         | 24,768,344.79                                                                      | 2,243,346.65                    | .....                                                                                                                                                           | 87,213,269.96    |

TABLE SHOWING, BY FISCAL YEARS FROM 1875 TO 1887, EXPENSES INCURRED IN THE REDEMPTION OF NATIONAL-BANK NOTES AT THE UNITED STATES TREASURY.

| Year. | Costs for assorting notes.  |              |                       |              |            |                                | Total.       |
|-------|-----------------------------|--------------|-----------------------|--------------|------------|--------------------------------|--------------|
|       | Charges for transportation. | Salaries.    | Printing and binding. | Stationery.  | Postage.   | Contingent and other expenses. |              |
| 1875  | \$88,098.31                 | \$158,227.39 | .....                 | *\$12,290.72 | \$3,298.80 | \$16,131.47                    | \$290,965.37 |
| 1876  | 159,142.84                  | 188,018.94   | .....                 | *9,174.68    | 3,391.00   | 1,993.01                       | 365,193.31   |
| 1877  | 189,362.05                  | 150,695.68   | .....                 | 3,818.10     | 3,716.66   | 2,869.31                       | 357,066.10   |
| 1878  | 173,420.60                  | 136,580.63   | .....                 | 3,090.00     | .....      | 2,190.93                       | 317,942.48   |
| 1879  | 98,298.75                   | 133,956.27   | .....                 | 2,597.22     | .....      | 3,203.11                       | 240,949.95   |
| 1880  | 34,764.24                   | 104,350.08   | .....                 | 1,034.29     | .....      | 947.09                         | 143,728.39   |
| 1881  | 33,843.86                   | 89,564.72    | .....                 | 1,051.27     | .....      | 531.67                         | 126,212.12   |
| 1882  | 39,203.31                   | 87,593.56    | .....                 | 896.51       | .....      | 390.58                         | 129,529.38   |
| 1883  | 57,120.86                   | 86,213.35    | .....                 | 890.41       | .....      | 896.11                         | 147,592.27   |
| 1884  | 68,684.11                   | 88,426.79    | .....                 | 1,133.84     | .....      | 716.00                         | 160,896.65   |
| 1885  | 85,255.48                   | 93,371.82    | .....                 | 1,114.19     | .....      | 444.90                         | 181,857.16   |
| 1886  | 74,490.52                   | 89,065.18    | .....                 | 1,163.65     | .....      | 333.11                         | 168,243.35   |
| 1887  | 48,020.53                   | 87,450.54    | .....                 | 1,053.39     | .....      | 1,011.61                       | 138,967.00   |

\* In 1875 and 1876 "Printing and binding" was included with item "Stationery."



REDEMPTION OF CIRCULATION OF BANKS IN THE HANDS OF RECEIVERS, OF THOSE IN VOLUNTARY LIQUIDATION, AND OF THOSE REDUCING CIRCULATION UNDER THE ACT OF JUNE 20, 1874.

The redemption of the circulating notes of failed banks at the United States Treasury was provided for originally as it is now, by giving the Comptroller power to cancel or to sell the bonds of the banks, and in case of deficiency in the proceeds to make it good out of the assets of the corporation; but before the act of 1874 went into effect the notes of such banks were called in by public advertisement, whereas now they are left in circulation until they are brought by the ordinary currents of redemption into the office of the Treasurer or of one of the assistant treasurers, or into the hands of a designated depository of public moneys, or one of the national-bank depositaries.

Section 8 of the act of June 20, 1874, requires the Treasurer, assistant treasurers, designated depositaries, and national-bank depositaries to assort and return to the Treasury for redemption the notes of such national banks as have failed, or have gone into voluntary liquidation, and of all such as shall thereafter fail or go into such liquidation.

The following table, compiled from the records of the Bureau of the Currency, shows the course of redemption of the notes of failed banks:

Total circulation of all failed banks, \$14,818,276; amount redeemed, \$13,392,311; balance outstanding or lost, \$1,425,965.

TABLE SHOWING, BY YEARS, FROM OCTOBER 1, 1865, TO NOVEMBER 1, 1887, THE TOTAL CIRCULATION OF BANKS FAILED, THE AMOUNT REDEEMED, AND THE BALANCE OUTSTANDING AT CLOSE OF EACH YEAR. (COMPILED FROM REPORTS OF COMPTROLLER OF THE CURRENCY.)

| Year ending--          | Total circulation outstanding at end of previous year. | Total circulation of banks failed during the year. | Aggregate of two previous columns. | Amount of circulation of failed banks redeemed during year. | Balance of circulation of failed banks outstanding at close of year. |
|------------------------|--------------------------------------------------------|----------------------------------------------------|------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------------|
| October 1, 1865 .....  |                                                        | \$44,000                                           | \$44,000.00                        | None.                                                       | \$44,000.00                                                          |
| October 1, 1866 .....  | \$44,000.00                                            | 265,000                                            | 309,000.00                         | \$5,320.00                                                  | 303,680.00                                                           |
| October 1, 1867 .....  | 303,680.00                                             | 748,900                                            | 1,052,580.00                       | 163,288.00                                                  | 889,292.00                                                           |
| October 1, 1868 .....  | 889,292.00                                             | 321,800                                            | 1,211,092.00                       | 648,533.00                                                  | 562,559.00                                                           |
| October 1, 1869 .....  | 562,559.00                                             | 45,000                                             | 607,559.00                         | 274,820.55                                                  | 332,738.45                                                           |
| October 1, 1870 .....  | 332,738.45                                             | 129,700                                            | 462,438.45                         | 143,602.60                                                  | 318,835.85                                                           |
| October 1, 1871 .....  | 318,835.85                                             | None.                                              | 318,835.85                         | 110,284.25                                                  | 208,551.60                                                           |
| November 1, 1872 ..... | 208,551.60                                             | 1,388,393                                          | 1,596,944.60                       | 1,095,581.60                                                | 501,363.00                                                           |
| November 1, 1873 ..... | 501,363.00                                             | 2,522,100                                          | 3,023,463.00                       | 720,915.00                                                  | 2,302,548.00                                                         |
| November 1, 1874 ..... | 2,302,548.00                                           | 230,000                                            | 2,532,548.00                       | 494,910.00                                                  | 2,037,638.00                                                         |
| November 1, 1875 ..... | 2,037,638.00                                           | 638,676                                            | 2,676,314.00                       | 1,279,346.50                                                | 1,396,967.50                                                         |
| November 1, 1876 ..... | 1,396,967.50                                           | 540,609                                            | 1,937,576.50                       | 961,279.80                                                  | 976,296.70                                                           |
| November 1, 1877 ..... | 976,296.70                                             | 2,349,114                                          | 3,325,410.70                       | 2,299,785.25                                                | 1,025,625.45                                                         |
| November 1, 1878 ..... | 1,025,625.45                                           | 1,385,068                                          | 2,410,693.45                       | 853,239.45                                                  | 1,551,454.00                                                         |
| November 1, 1879 ..... | 1,551,454.00                                           | 516,825                                            | 2,068,279.00                       | 919,600.00                                                  | 1,148,679.00                                                         |
| November 1, 1880 ..... | 1,148,679.00                                           | 506,143                                            | 1,654,822.00                       | 322,546.00                                                  | 1,332,276.00                                                         |
| November 1, 1881 ..... | 1,332,276.00                                           | None.                                              | 1,332,276.00                       | 382,534.00                                                  | 949,742.00                                                           |
| November 1, 1882 ..... | 949,742.00                                             | 999,500                                            | 1,949,242.00                       | 547,610.00                                                  | 1,401,632.00                                                         |
| November 1, 1883 ..... | 1,401,632.00                                           | 108,200                                            | 1,509,832.00                       | 648,704.00                                                  | 861,128.00                                                           |
| November 1, 1884 ..... | 861,128.00                                             | 850,120                                            | 1,711,248.00                       | 612,960.00                                                  | 1,098,288.00                                                         |
| November 1, 1885 ..... | 1,098,288.00                                           | 486,550                                            | 1,584,838.00                       | 451,424.00                                                  | 1,133,414.00                                                         |
| November 1, 1886 ..... | 1,133,414.00                                           | 434,840                                            | 1,568,254.00                       | 110,228.00                                                  | 1,458,026.00                                                         |
| November 1, 1887 ..... | 1,458,026.00                                           | 307,738                                            | 1,765,764.00                       | 339,799.00                                                  | 1,425,965.00                                                         |
| Total .....            |                                                        | 14,818,276                                         | .....                              | 13,392,311.00                                               | .....                                                                |

Before the act of June 20, 1874, banks reducing their circulation could withdraw their bonds from the Treasury only upon surrendering there for cancellation an amount of their circulating notes proportioned



to the amount of bonds to be withdrawn, and up to July 14, 1870, banks for one year after going into voluntary liquidation had to resort to the same means in order to withdraw their bonds, but after the expiration of the year such banks might deposit lawful money for the difference between the whole amount of circulation issued to them and the amount surrendered, and thereupon get back the rest of their bonds. The amount of such deposits and the time at which they should be made were left to the voluntary choice of the bank. The act of July 14, 1870, made the deposit of lawful money obligatory upon liquidating banks, and the act of June 20, 1874, fixed six months after notice of liquidation as the limit of time allowed for making such deposits.

The act of June 20, 1874, provided also that any national banking association might withdraw its circulating notes upon the deposit of lawful money with the Treasurer of the United States in sums of not less than \$9,000. Under this act, and on account of liquidating and insolvent banks, and under section 6 of the act of July 12, 1882, which provides for a deposit of lawful money to retire the old circulation of national banks whose corporate existence has been extended, \$371,882,780 of lawful money has been deposited with the Treasurer. This includes \$2,663,720 for redemption of the notes of national gold banks and \$75,806,357 for the redemption of national-bank notes under section 6 of the act of July 12, 1882.

During the year ending October 31, 1887, lawful money to the amount of \$61,387,320 was deposited with the Treasurer to retire circulation, of which \$1,169,472 was deposited by banks in liquidation, \$36,664,668 by banks reducing circulation under the act of June 20, 1874, and \$23,553,180 by banks retiring old circulation under the act of July 12, 1882. The amount previously deposited under the acts of June 20, 1874, and July 12, 1882, was \$260,463,378; by banks in liquidation, \$64,276,892; making a total of \$386,127,590. Deducting from the total the amount of circulating notes redeemed and destroyed without re-issue, which was \$283,301,453, there remained in the hands of the Treasurer on October 31, 1887, \$102,826,137 of lawful money for the redemption and retirement of national bank circulation, including \$239,929 for the redemption of the circulating notes of national gold banks.

Prior to June 20, 1874, there were redeemed and destroyed \$10,431,135, and since that date \$272,870,317 of bank notes have been redeemed, destroyed, and retired. This latter amount includes \$2,423,791 of the notes of national gold banks, and \$30,728,515 of the notes of national banks whose corporate existence has been extended under the act of July 12, 1882.

There are at present no national gold banks in existence. Of those which had been organized, three went into voluntary liquidation and the others became currency banks, under the provisions of the act approved February 14, 1880.

Under all the laws now in operation the Treasurer has received for redemption up to November 1, 1887, national-bank notes aggregating in amount \$1,795,093,803.

During the past year the receipts at the Treasury amounted to \$83,243,017, of which amount \$30,052,077, or 36 per cent., was received from the banks in the city of New York, and \$11,006,900, or 13 per cent., from banks in the city of Boston. The amount received from Philadelphia was \$6,896,189; from Chicago, \$5,220,200; from Cincinnati, \$2,650,868; from Saint Louis, \$3,219,686; from Baltimore, \$2,708,500; from New Orleans, \$1,350,647; from Providence, \$948,631, and from Pittsburgh, \$600,889.



The following table exhibits the amount of national-bank notes received monthly for redemption by the Comptroller of the Currency during the year ending October 31, 1887, and the amount received during the same period at the redemption agency of the Treasury, together with the total amount received since the passage of the act of June 20, 1874:

| Months.                                                | Received by the Comptroller of the Currency—                                                    |                                 |                                                       |                                           |                  | Received at United States Treasury redemption agency. |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------------|-------------------------------------------|------------------|-------------------------------------------------------|
|                                                        | From national banks in connection with reduction of circulation and replacement with new notes. | From the redemption agency—     |                                                       |                                           | Total.           |                                                       |
|                                                        |                                                                                                 | For replacement with new notes. | For reduction of circulation under act June 20, 1874. | Insolvent and liquidating national banks. |                  |                                                       |
| 1886.                                                  |                                                                                                 |                                 |                                                       |                                           |                  |                                                       |
| November .....                                         | \$72, 840                                                                                       | \$2, 200, 310                   | \$1, 150, 583                                         | \$1, 827, 553                             | \$5, 251, 286    | \$5, 954, 011                                         |
| December .....                                         | 6, 515                                                                                          | 2, 304, 475                     | 1, 646, 230                                           | 1, 566, 826                               | 5, 524, 046      | 7, 940, 494                                           |
| 1887.                                                  |                                                                                                 |                                 |                                                       |                                           |                  |                                                       |
| January .....                                          | 13, 940                                                                                         | 3, 231, 160                     | 2, 370, 512                                           | 1, 851, 451                               | 7, 467, 063      | 11, 513, 904                                          |
| February .....                                         | 80                                                                                              | 2, 845, 340                     | 2, 390, 118                                           | 1, 775, 167                               | 7, 010, 705      | 7, 769, 081                                           |
| March .....                                            | 40, 700                                                                                         | 2, 096, 630                     | 1, 754, 554                                           | 1, 549, 566                               | 5, 441, 450      | 5, 943, 971                                           |
| April .....                                            | 40                                                                                              | 1, 901, 125                     | 1, 682, 552                                           | 1, 510, 087                               | 5, 093, 804      | 6, 908, 850                                           |
| May .....                                              | 10, 690                                                                                         | 2, 263, 050                     | 2, 133, 914                                           | 1, 743, 237                               | 6, 150, 891      | 7, 866, 911                                           |
| June .....                                             | 103, 970                                                                                        | 2, 440, 760                     | 2, 434, 653                                           | 1, 856, 924                               | 6, 836, 307      | 6, 878, 141                                           |
| July .....                                             | 26, 210                                                                                         | 1, 512, 110                     | 1, 686, 679                                           | 1, 253, 260                               | 4, 478, 259      | 5, 903, 291                                           |
| August .....                                           | 690                                                                                             | 1, 541, 765                     | 1, 827, 235                                           | 1, 289, 879                               | 4, 659, 569      | 5, 921, 000                                           |
| September .....                                        | 3, 905                                                                                          | 1, 562, 075                     | 1, 690, 764                                           | 1, 307, 548                               | 4, 564, 292      | 5, 101, 627                                           |
| October .....                                          | 40                                                                                              | 1, 536, 715                     | 1, 094, 064                                           | 835, 021                                  | 3, 465, 840      | 5, 541, 736                                           |
| Total .....                                            | 279, 620                                                                                        | 25, 435, 515                    | 21, 861, 858                                          | 18, 366, 519                              | 65, 943, 512     | 83, 243, 017                                          |
| Received from June 20, 1874, to October 31, 1886 ..... | 16, 065, 805                                                                                    | 740, 273, 100                   | 171, 865, 151                                         | 58, 222, 236                              | 986, 426, 292    | 1, 711, 850, 786                                      |
| Grand total .....                                      | 16, 345, 425                                                                                    | 765, 708, 615                   | 193, 727, 009                                         | 76, 588, 755                              | 1, 052, 369, 804 | 1, 795, 093, 803                                      |

Notes of gold banks are not included in the above table.

The following table, compiled from the books of the Comptroller of the Currency, exhibits the amount of national-bank notes received at this office and destroyed yearly since the establishment of the system:

|                                 |             |                                                                     |               |
|---------------------------------|-------------|---------------------------------------------------------------------|---------------|
| Prior to November 1, 1865 ..... | \$175,490   | During year ended October 31—                                       |               |
| During year ended October 31—   |             | 1879 .....                                                          | \$41,101,830  |
| 1866 .....                      | 1,050,382   | 1880 .....                                                          | 35,539,660    |
| 1867 .....                      | 3,401,423   | 1881 .....                                                          | 54,941,130    |
| 1868 .....                      | 4,602,825   | 1882 .....                                                          | 74,917,611    |
| 1869 .....                      | 8,603,729   | 1883 .....                                                          | 82,913,766    |
| 1870 .....                      | 14,305,689  | 1884 .....                                                          | 93,178,418    |
| 1871 .....                      | 24,344,047  | 1885 .....                                                          | 91,048,723    |
| 1872 .....                      | 30,211,720  | 1886 .....                                                          | 59,989,810    |
| 1873 .....                      | 36,433,171  | 1887 .....                                                          | 47,726,083    |
| 1874 .....                      | 49,939,741  | Additional amount of insolvent and liquidating national banks ..... | 87,144,882    |
| 1875 .....                      | 137,697,696 | Total .....                                                         | 1,212,240,754 |
| 1876 .....                      | 98,672,716  |                                                                     |               |
| 1877 .....                      | 76,918,963  |                                                                     |               |
| 1878 .....                      | 57,381,249  |                                                                     |               |

Notes of gold banks are not included in the above table.

|                                                                                                                                         |            |
|-----------------------------------------------------------------------------------------------------------------------------------------|------------|
| There was in the vault of the redemption division of this office, awaiting destruction, at the close of business October 31, 1886 ..... | \$287,240  |
| Received during the year ended October 31, 1887 .....                                                                                   | 65,997,812 |
| Total .....                                                                                                                             | 66,285,052 |
| Withdrawn and destroyed during the year .....                                                                                           | 66,148,742 |
| Balance in vault October 31, 1887 .....                                                                                                 | 136,310    |



There was received from the United States Treasurer \$65,718,192, contained in 89,288 packages, and from banks direct, \$279,620, contained in 64 packages. The work in this division, in handling this vast amount of mutilated notes, requires great accuracy, skill, and precision.

#### SUPERVISION.

The law imposes upon the Comptroller of the Currency the duty of exercising a supervision over the national banks, and to that end requires him to exact reports from them as to their condition on at least five days in each year, and reports of the dividends and earnings of each bank as often as dividends are declared.

The act of 1864 required reports of earnings to be made every six months, whether dividends were declared or not, and although this provision was omitted from the Revised Statutes, these reports have been continuously required by the Comptroller under the general authority to call for reports at his discretion.

The Comptroller is also authorized to cause examination of banks to be made from time to time by persons selected for that purpose by him and approved by the Secretary of the Treasury.

The acts of 1863 and of 1864 seemed to contemplate only occasional examinations, and these by persons employed specially for the occasion. The compensation for each examination was \$5 a day and mileage.

Afterwards experience appears to have led to the employment of regular examiners, and to their assignment to special districts; then followed periodical examinations, which in time arranged themselves at intervals of about twelve months.

The Revised Statutes adopted in 1874 changed the compensation of examiners from a per diem allowance and mileage to fees, graded in amount according to the capital of the bank examined, but this scale of fees was not made applicable to the examination of banks in reserve cities, in certain States named in the Statutes, and in the then Territories. In these excepted cases the Secretary of the Treasury was empowered, upon the recommendation of the Comptroller, to fix the compensation of examiner.

The act of February 19, 1875, readjusted the scale of fees.

From the beginning of the system, however, until now all examinations have been at the expense of the examined bank, which appears to be a sacrifice of principle to governmental economy.

It would appear that the supervision of the national banks by the Comptroller of the Currency was intended originally only to protect the revenue from being defrauded and the public from suffering loss through improper issues of circulating notes, but in process of time the supervision came to be extended so as to serve as a protection to depositors against the maladministration of directors; and quite recently it has been assumed that examiners are expected to discover the defalcations of cashiers and tellers, fraudulent entries in the books of banks, and false statements of assets and liabilities in cases where the president and directors, or some of them, have failed to make such discoveries.

However desirable it may be that examiners should be encouraged to fulfill this extreme expectation, yet no one of practical experience would rely upon an examiner who comes only once a year and who can afford to stay but a single day, to discover thefts or false entries that have been successfully concealed from directors who are always present and whose own money is being stolen.



All efforts must be futile that are directed to supplying by means of official examination an effective substitute for the vigilance and personal accountability of directors. Legislative or administrative force applied to such efforts will be misapplied and wasted.

The only reasonable theory of accountability and supervision is this: The officers of the bank should be accountable to the directors for the honesty and efficiency of its interior administration; the president and directors should be responsible to the public for such an organization as tends to prevent fraud and to detect irregularities. To this end they should especially be required to satisfy themselves personally that all the officers are of good character and reputable conduct; that they receive sufficient compensation to lift them above undue temptation; that the books of the bank are accurately kept and always up to date; that every statement and report emanating from the bank conforms to the books and the facts, and that no laxity of internal administration induces to fraud by displaying opportunities for its perpetration and concealment.

Only banks thus organized and administered are in condition to undergo official examination, which strictly should not be extended beyond the ascertainment, first, that the bank really is thus organized and administered; second, that no law has been violated in respect to loans, reserve, investments, bad debts, or dividends; and, third, that the assets are really worth the amounts representing them on the books of the bank.

Finally it should be the aim and duty of the Comptroller of the Currency to bring every national bank into the condition of organization and administration described, and he should labor to keep every bank in such condition by a scrutiny of its reports, by correspondence, and by means of examinations.

It is probable that the great majority of banks are properly organized and administered, but it is unfortunately certain that quite too many are not so, and among these arise from time to time the scandals that divert public attention from the general honesty and excellence of national-bank administration to sporadic cases of fraud or imbecility.

While the present system of examinations and reports has no doubt contributed materially to the general improvement of the banks, there are two things which seem to me essential to its completeness: first, a stern enforcement through the courts of the responsibilities of officers and directors, both criminal and pecuniary; and secondly, the assumption by the Government of the expense attending examinations.

Section 5209 of the Revised Statutes of the United States seems broad enough to cover most cases of misappropriation by directors and officers, and section 5239 subjects directors to pecuniary responsibility for all violations of law causing damages to depositors, stockholders or others.

When the capital of a bank is found to have been impaired by losses or otherwise, the Comptroller of the Currency is compelled to decide among the following:

1. He may permit a reduction of capital.
2. He may approve of voluntary liquidation.
3. He may require and empower the directors to assess the shareholders.
4. He may proceed against the corporation under section 5239 and subject the directors to damages for any losses to stockholders or to others by violations of law knowingly committed or permitted by them.



Manifestly the Comptroller can choose the latter course only when the losses can be shown to be fairly due to violations of law known to the directors as a body, and it is difficult to prove such knowledge, because the necessary evidence is generally controlled by the directors themselves. On the other hand, it is obviously unjust that stockholders should lose their investments, or be subjected to assessment, when the losses are due to violation of law committed within range of every director's scrutiny and often with the knowledge and for the benefit of one or more members of the board, but of which personal knowledge can not be specifically established in a sufficient number of cases.

It would appear from this point of view to be very important that the law should be so framed as to establish against all directors an antecedent presumption that they know and consent to whatever is done in the bank habitually, and to whatever else goes on there that an ordinarily intelligent business man would discover by the use of reasonable diligence.

If this were done, stockholders of national banks would come in for their due share of protection, and directors would attend to their duties more faithfully than many of them now do, while both the examinations, and the reports made to the Comptroller directly by the banks would be more trustworthy.

#### EXAMINATIONS.

It is of the highest importance to the banks as a body, as well as to the public, that examiners should be expert, vigilant, and trustworthy, and that the examinations should be frequent and unexpected.

While the examiners now employed are generally competent, and many of them are excellent, yet in some cases the territory to be covered is too large to permit of anything like sustained observation by the examiners, and the pay is too small to secure the best men for the work. Examiners must be considered as of two classes, those whose supervision is confined to comparatively a few banks in proximity to each other, and those who have to travel over a great area, visiting a number of solitary banks, each of limited resources.

In most of the large cities the banks are numerous enough to permit of an examiner being employed for each city exclusively, and the compensation is sufficient to secure thoroughly competent men.

Again, in the South and West the banks are so sparsely scattered over great areas that it takes a great deal of time and costs a great deal in traveling expenses to make the rounds of a district, while the capital of each bank is so small that a great many must be assigned to one man, in order that the aggregate fees may amount to enough to compensate him. For example, one examiner has to travel all over South Carolina, Georgia, Florida, Alabama, Mississippi, Louisiana, and Arkansas to examine ninety banks.

If all the State banks in the West and South were in the national system, the examination districts in those sections could be subdivided to the great improvement of the supervision in thoroughness and effectiveness.

As has already been said, it would be a great improvement if the examiners could be paid by the Government, and I feel constrained to repeat the recommendation that provision be made for inspectors or supervising examiners. I also respectfully recommend that provision be made for periodical conferences of examiners.



## REPORTS.

The reports made by banks upon the requisition of the Comptroller are of two classes, those intended to inform the public as to each bank's condition and those intended for the information of the Comptroller only.

The reports intended for the public are required to be published, and it is the duty of the Comptroller to see that this requirement is complied with. To this end a copy of each publication has to be filed in the Bureau, together with the affidavit of the publisher, verifying the bank's compliance with the law as to the number of insertions.

During the past year 14,802 reports of condition, about 6,000 reports of dividends and earnings, and 2,833 reports from examiners have been received at the office of the Comptroller of the Currency, and fully 13,000 letters and circulars have been sent out in connection with them. The reports received are all carefully examined, compared with one another, and abstracts are made from them.

From these various reports, after examination and verification, the subjoined tables have been compiled, and other tables compiled from the same sources will be found in the Appendix, showing the condition of the reserve of national banks, their loans and discounts, abstract of reports of dividends and earnings, ratios to capital and to capital and surplus, and other valuable information as to the condition of the national banks on the date of the last report.

A large table, on folded sheet, appended hereto, exhibits for October 5, 1887, in aggregate, every detail embraced in the tabulated reports required of the banks. Similar tables are made up for the information of the Comptroller from the reports gathered from all banks five times each year. The amounts are given separately for each State, reserve city, and Territory.

## DIAGRAM.

With the report of 1886 a diagram was submitted grouping graphically the main features of the national banking system, and showing by continuous lines the variations occurring between January 1, 1866, and October 7, 1886. It has not been considered necessary to reproduce this diagram, because any one interested in the subject can extend the lines by means of the figures contained in the summary of the condition of the banks, given on page 2 of this report.

The following table groups in a compendious form the most important facts shown in the diagram, extended to October 5, 1887. The exact figures in each case are given in the table; in the diagram they had to be abridged into round millions.

|                                              | January 1,<br>1866. | October 5,<br>1887. | Highest point touched. |               | Lowest point touched. |               |
|----------------------------------------------|---------------------|---------------------|------------------------|---------------|-----------------------|---------------|
|                                              |                     |                     | Amount.                | Date.         | Amount.               | Date.         |
| Capital .....                                | \$403,357,346       | \$578,462,765       | \$578,462,765          | Oct. 5, 1887  | \$403,357,346         | Jan. 1, 1866  |
| Capital, surplus, and undivided profits..... | 475,330,204         | 823,827,373         | 823,827,373            | Oct. 5, 1887  | 475,330,204           | Jan. 1, 1866  |
| Circulation .....                            | 213,239,530         | 167,283,343         | 341,320,256            | Dec. 26, 1873 | 166,625,658           | Aug. 1, 1887  |
| Total investments in United States bonds ..  | 440,380,350         | 223,754,450         | 712,437,900            | Apr. 4, 1879  | 223,242,050           | Aug. 1, 1887  |
| Deposits .....                               | 520,212,174         | 1,249,477,126       | 1,285,076,978          | Aug. 1, 1887  | 501,407,586           | Oct. 8, 1870  |
| Loans and discounts ....                     | 500,650,109         | 1,580,045,647       | 1,580,045,647          | Oct. 5, 1887  | 500,650,109           | Jan. 1, 1866  |
| Cash:                                        |                     |                     |                        |               |                       |               |
| National bank notes ..                       | 20,406,442          | 21,937,884          | 28,809,699             | Dec. 31, 1883 | 11,841,104            | Oct. 7, 1867  |
| Legal-tender notes ..                        | 187,846,548         | 73,751,255          | 205,793,579            | Oct. 1, 1866  | 52,156,439            | Mar. 11, 1881 |
| Specie .....                                 | 16,909,363          | 165,085,454         | 177,612,492            | July 1, 1885  | 8,050,330             | Oct. 1, 1875  |



An examination of this table shows that the aggregate capital, surplus, undivided profits, circulation, and deposits have increased from \$1,208,781,908 in January, 1866, to \$2,240,587,843 in October, 1887, which is less than double, while the loans and discounts have gone up from \$500,650,109 to \$1,580,045,647, which is more than treble, showing how much more widely the banks are now identified with the general business of the country than they were twenty-two years ago.

The investments in bonds have taken an opposite course. Amounting to \$440,380,350 in 1866, increasing to \$712,437,900 in April, 1879, they had subsided by October 5 last to \$223,754,450, almost exactly half what they were in 1866, and considerably less than a third of what they momentarily amounted to in 1879.

The specie, which at the beginning of the period was but \$16,909,363, had got down in October, 1875, to \$8,050,330, is now \$165,085,454, and in July, 1885, was \$177,612,492. In October, 1886, the specie amounted to \$156,387,696.

It is interesting to see how these changes appear when reduced to percentages.

The capital, surplus, undivided profits, circulation, and deposits constitute together the fund upon which a bank does its business.

Loans and discounts, United States bonds, specie, etc., are different forms in which this fund is invested. Taking the fund at \$1,208,731,908 in 1866, and at \$2,240,587,843 in 1887, these investments represent the following proportions of those amounts, viz:

|                          | 1866.          | 1887.          |
|--------------------------|----------------|----------------|
|                          | <i>Per ct.</i> | <i>Per ct.</i> |
| Loans and discounts..... | 41 32          | 70. 52         |
| United States bonds..... | 36. 36         | 9. 98          |
| Specie.....              | 1. 57          | 7. 37          |
| Total.....               | 79. 25         | 87. 87         |

Another striking fact is that in 1866 the circulation was \$213,239,530, and in 1887 it is only \$167,283,343. At the former period, therefore, the circulation was nearly 45 per cent. of the capital, surplus, and undivided profits, while now it is only about 20 per cent.

#### LOANS.

The following table gives a classification of the loans of the national banks in each of the cities of New York, Chicago, and Saint Louis, and in the three cities of Boston, Philadelphia, and Baltimore, in the other reserve cities, and in the rest of the country, at nearly the same dates in each of the last three years:

OCTOBER 1, 1885.

| Classification.   | No. of banks. | On United States bonds on demand. | On other stocks, bonds, etc., on demand. | On single-name paper without other security. * | All other loans. | Total.           |
|-------------------|---------------|-----------------------------------|------------------------------------------|------------------------------------------------|------------------|------------------|
| New York.....     | 44            | \$3, 286, 124                     | \$80, 687, 265                           | \$25, 331, 820                                 | \$127, 518, 389  | \$236, 823, 598  |
| Chicago.....      | 12            | 33, 400                           | 10, 967, 875                             | 10, 226, 583                                   | 24, 761, 567     | 45, 989, 425     |
| Saint Louis.....  | 6             | 388, 019                          | 1, 197, 060                              | 123, 550                                       | 7, 473, 788      | 9, 182, 417      |
| Three cities..... | 105           | 190, 195                          | 33, 157, 319                             | 34, 806, 254                                   | 150, 270, 503    | 218, 424, 271    |
| Other cities..... | 80            | 163, 735                          | 13, 256, 157                             | 8, 130, 100                                    | 74, 713, 604     | 96, 263, 596     |
| Country.....      | 2, 467        | 504, 134                          | 34, 036, 931                             | 92, 873, 780                                   | 567, 057, 152    | 694, 471, 997    |
| Total.....        | 2, 714        | 4, 565, 607                       | 173, 302, 607                            | 171, 492, 087                                  | 951, 795, 003    | 1, 301, 155, 304 |



OCTOBER 7, 1886.

| Classification.    | No. of banks. | On United States bonds on demand. | On other stocks, bonds, etc., on demand. | On single-name paper without other security. | All other loans. | Total.        |
|--------------------|---------------|-----------------------------------|------------------------------------------|----------------------------------------------|------------------|---------------|
| New York.....      | 45            | \$2,002,551                       | \$91,636,791                             | \$24,646,007                                 | \$135,447,027    | \$253,732,376 |
| Chicago .....      | 15            | 85,900                            | 10,663,006                               | 12,593,921                                   | 32,058,515       | 55,401,342    |
| Saint Louis .....  | 5             | -----                             | 1,028,420                                | 355,373                                      | 8,291,968        | 9,675,771     |
| Three cities ..... | 111           | 262,355                           | 35,741,645                               | 37,315,993                                   | 156,261,282      | 229,581,275   |
| Other cities.....  | 86            | 400,198                           | 16,336,793                               | 12,539,705                                   | 86,900,964       | 116,177,660   |
| Country .....      | 2,590         | 563,717                           | 41,008,812                               | 110,677,534                                  | 626,849,753      | 779,099,816   |
| Total .....        | 2,852         | 3,314,721                         | 196,415,477                              | 198,128,533                                  | 1,045,809,509    | 1,443,668,240 |

OCTOBER 5, 1887.

|                    |       |             |              |              |               |               |
|--------------------|-------|-------------|--------------|--------------|---------------|---------------|
| New York.....      | 47    | \$1,445,900 | \$95,075,844 | \$17,585,496 | \$143,906,941 | \$258,014,181 |
| Chicago .....      | 18    | 500         | 10,821,735   | 15,498,986   | 34,754,972    | 61,076,193    |
| Saint Louis .....  | 5     | -----       | 1,182,214    | 279,603      | 8,920,936     | 10,382,753    |
| Three cities ..... | 114   | 50,225      | 35,081,531   | 36,078,453   | 162,346,995   | 233,557,204   |
| Other cities.....  | 109   | 122,910     | 19,551,230   | 18,598,269   | 115,167,352   | 153,439,761   |
| Country .....      | 2,756 | 1,413,918   | 44,335,893   | 124,035,463  | 693,790,281   | 863,575,555   |
| Total .....        | 3,049 | 3,033,453   | 206,048,447  | 212,076,270  | 1,158,887,477 | 1,580,045,647 |

In the table below is given a full classification of the loans in New York City alone for the last five years:

| Loans and discounts.             | October 2, 1883. | September 30, 1884. | October 1, 1885. | October 7, 1886. | October 5, 1887. |
|----------------------------------|------------------|---------------------|------------------|------------------|------------------|
|                                  | 48 banks.        | 44 banks.           | 44 banks.        | 45 banks.        | 47 banks.        |
| On indorsed paper .....          | \$121,644,201    | \$116,010,062       | \$114,013,775    | \$121,381,380    | \$115,316,625    |
| On single-name paper .....       | 19,147,051       | 82,559,443          | 25,331,820       | 24,646,008       | 17,585,496       |
| On U. S. bonds on demand....     | 2,093,527        | 2,933,785           | 3,286,124        | 2,002,550        | 1,445,900        |
| On other stocks, etc., on demand | 94,321,605       | 69,805,215          | 89,687,265       | 91,636,791       | 95,075,844       |
| On real-estate security.....     | 184,683          | 163,397             | 215,385          | 211,432          | 146,885          |
| All other loans.....             | 7,717,265        | 3,881,375           | 13,289,229       | 13,854,215       | 28,443,431       |
| Total.....                       | 245,108,332      | 205,353,277         | 236,823,598      | 253,732,376      | 258,014,181      |



The following table exhibits, in the order of capital, the twenty-five States (exclusive of reserve cities) having the largest amount of national-bank capital, together with the amount of circulation, loans and discounts, and individual deposits of the banks in each on October 5, 1887 :

| States, etc.        | No. of banks. | Capital.     | Circulation. | Loans and discounts. | Individual deposits. |
|---------------------|---------------|--------------|--------------|----------------------|----------------------|
| Massachusetts ..... | 198           | \$44,790,500 | \$21,459,692 | \$91,561,545.60      | \$53,872,217.39      |
| New York .....      | 269           | 34,724,260   | 17,406,488   | 98,792,326.88        | 87,269,212.02        |
| Pennsylvania .....  | 237           | 33,551,140   | 13,379,865   | 80,206,911.08        | 72,564,898.01        |
| Connecticut .....   | 83            | 24,505,410   | 8,698,693    | 43,001,299.86        | 24,478,665.09        |
| Ohio .....          | 192           | 22,796,020   | 9,008,926    | 50,833,330.24        | 41,268,742.33        |
| Rhode Island .....  | 61            | 20,340,050   | 4,642,913    | 34,486,234.78        | 13,918,046.52        |
| Illinois .....      | 160           | 14,341,500   | 4,219,305    | 35,605,100.86        | 35,161,306.04        |
| Minnesota .....     | 58            | 13,740,000   | 1,675,725    | 37,857,045.49        | 27,037,970.02        |
| New Jersey .....    | 81            | 13,024,220   | 6,060,523    | 40,429,717.10        | 38,644,239.13        |
| Indiana .....       | 93            | 11,894,500   | 4,217,870    | 27,785,325.99        | 25,254,102.80        |
| Michigan .....      | 100           | 10,674,600   | 2,673,585    | 29,418,596.69        | 23,315,420.44        |
| Kansas .....        | 139           | 10,530,800   | 2,295,210    | 21,001,450.42        | 17,741,267.53        |
| Maine .....         | 72            | 10,440,700   | 4,875,561    | 19,125,655.89        | 10,116,282.26        |
| Iowa .....          | 128           | 10,150,000   | 2,713,623    | 23,728,940.64        | 19,284,697.83        |
| Texas .....         | 91            | 9,919,750    | 2,107,535    | 20,157,203.67        | 13,710,426.47        |
| Kentucky .....      | 59            | 9,758,900    | 3,055,890    | 17,464,746.62        | 10,476,083.07        |
| Vermont .....       | 49            | 7,566,000    | 3,478,100    | 12,832,309.34        | 6,627,089.66         |
| Tennessee .....     | 40            | 7,460,000    | 1,326,895    | 18,918,301.93        | 11,759,221.25        |
| New Hampshire ..... | 49            | 6,205,000    | 3,588,015    | 9,651,606.49         | 6,123,423.51         |
| Nebraska .....      | 95            | 6,006,100    | 1,345,220    | 13,619,256.37        | 9,964,472.02         |
| Wisconsin .....     | 53            | 4,442,000    | 1,225,623    | 13,340,531.69        | 12,970,629.95        |
| California .....    | 30            | 4,170,000    | 939,900      | 14,295,106.47        | 19,545,186.09        |
| Virginia .....      | 25            | 3,796,300    | 1,204,380    | 10,786,627.63        | 9,786,470.26         |
| Dakota .....        | 62            | 3,720,000    | 861,925      | 6,694,084.52         | 5,848,810.67         |
| Alabama .....       | 20            | 3,485,100    | 782,330      | 8,366,324.95         | 5,925,317.72         |

#### RESERVE.

The act of February 25, 1863, contained the following provision :

SEC. 41. *And be it further enacted*, That every such association shall at all times have on hand, in lawful money of the United States, an amount equal to at least twenty-five per centum of the aggregate amount of its outstanding notes of circulation and its deposits; and whenever the amount of its outstanding notes of circulation and its deposits shall exceed the above-named proportion for the space of twelve days, or whenever such lawful money of the United States shall at any time fall below the amount of twenty-five per centum of its circulation and deposits, such association shall not increase its liabilities by making any new loans or discounts otherwise than by discounting or purchasing bills of exchange, payable at sight, nor make any dividend of its profits, until the required proportion between the aggregate amount of its outstanding notes of circulation and its deposits and lawful money of the United States shall be restored: *Provided, however*, That clearing-house certificates, representing specie or lawful money specially deposited for the purpose of any clearing-house association, shall be deemed to be lawful money in the possession of any association belonging to such clearing-house holding and owning such certificates, and considered to be a part of the lawful money which such association is required to have, under the foregoing provisions of this section: *Provided, further*, That any balance due to any association organized under this act in other places from any association in the cities of Boston, Providence, New York, Philadelphia, Baltimore, Cincinnati, Chicago, Saint Louis, or New Orleans, in good credit, subject to be drawn for at sight, and available to redeem their circulating notes and deposits, may be deemed to be a part of the lawful money which such association in other places than the cities of Boston, Providence, New York, Philadelphia, Baltimore, Cincinnati, Chicago, Saint Louis, and New Orleans are required to have by the foregoing provisions of this section, to the extent of three-fifths of the said amount of twenty-five per centum required. And it shall be competent for the Comptroller of the Currency to notify any such association whose lawful money reserve, as aforesaid, shall fall below said proportion of twenty-five per centum, to make good such reserve; and if such association shall fail for thirty days thereafter so to make good its reserve of lawful money of the United States, the Comptroller may, with the concurrence of the Secretary of the Treasury, appoint a receiver to wind up the business of such association, as provided in this act.



The corresponding clauses of the act of June 3, 1864, are as follows:

SEC. 31. That every association in the cities hereinafter named shall, at all times, have on hand, in lawful money of the United States, an amount equal to at least twenty-five per centum of the aggregate amount of its notes in circulation and its deposits; and every other association shall, at all times, have on hand, in lawful money of the United States, an amount equal to at least fifteen per centum of the aggregate amount of its notes in circulation, and of its deposits. And whenever the lawful money of any association in any of the cities hereinafter named shall be below the amount of twenty-five per centum of its circulation and deposits, and whenever the lawful money of any other association shall be below fifteen per centum of its circulation and deposits, such association shall not increase its liabilities by making any new loans or discounts otherwise than by discounting or purchasing bills of exchange payable at sight, nor make any dividend of its profits until the required proportion between the aggregate amount of its outstanding notes of circulation and deposits and its lawful money of the United States shall be restored: *Provided*, That three-fifths of said fifteen per centum may consist of balances due to an association available for the redemption of its circulating notes from associations approved by the comptroller of the currency, organized under this act, in the cities of Saint Louis, Louisville, Chicago, Detroit, Milwaukee, New Orleans, Cincinnati, Cleveland, Pittsburgh, Baltimore, Philadelphia, Boston, New York, Albany, Leavenworth, San Francisco, and Washington City: *Provided, also*, That clearing-house certificates, representing specie or lawful money specially deposited for the purpose of any clearing-house association, shall be deemed to be lawful money in the possession of any association belonging to such clearing-house holding and owning such certificate, and shall be considered to be a part of the lawful money which such association is required to have under the foregoing provisions of this section: *Provided*, That the cities of Charleston and Richmond may be added to the list of cities in the national associations of which other associations may keep three-fifths of their lawful money, whenever, in the opinion of the comptroller of the currency, the condition of the southern states will warrant it. And it shall be competent for the comptroller of the currency to notify any associations, whose lawful money reserve, as aforesaid, shall be below the amount to be kept on hand, as aforesaid, to make good such reserve; and if such association shall fail for thirty days thereafter so to make good its reserve of lawful money of the United States, the Comptroller may, with the concurrence of the Secretary of the Treasury, appoint a receiver to wind up the business of such association, as provided in this act.

SEC. 32. That each association organized in any of the cities named in the foregoing section shall select, subject to the approval of the comptroller of the currency, an association in the city of New York at which it will redeem its circulating notes at par. And each of such associations may keep one-half of its lawful money reserve in cash deposits in the city of New York. And each association not organized within the cities named in the preceding section shall select, subject to the approval of the comptroller of the currency, an association in either of the cities named in the preceding section, at which it will redeem its circulating notes at par, and the comptroller shall give public notice of the names of the associations so selected at which redemptions are to be made by the respective associations, and of any change that may be made of the association at which the notes of any association are redeemed. If any association shall fail either to make the selection or to redeem its notes as aforesaid, the comptroller of the currency may, upon receiving satisfactory evidence thereof, appoint a receiver in the manner provided for in this act to wind up its affairs: *Provided*, That nothing in this section shall relieve any association from its liability to redeem its circulating notes at its own counter at par, in lawful money on demand; *And provided, further*, That every association formed or existing under the provisions of this act shall take and receive at par, for any debt or liability to said association, any and all notes or bills issued by any association existing under and by virtue of this act.

Sections 5191, 5192, and 5195 of the Revised Statutes preserved substantially the provisions of the act of 1864.

The act of June 20, 1874, evidently drafted before the adoption of the Revised Statutes, although not approved until afterward, made the following amendment of the act of June 3, 1864, which it enacts shall be hereafter known as the "National Bank Act":

SEC. 2. That section thirty-one of the "National Bank Act" be so amended that the several associations therein provided for shall not hereafter be required to keep on hand any amount of money whatever by reason of the amount of their respective circulations; but the moneys required by said section to be kept at all times on hand shall be determined by the amount of deposits in all respects as provided for in the said section.



SEC. 3. That every association organized, or to be organized, under the provisions of the said act, and of the several acts amendatory thereof, shall at all times keep and have on deposit in the Treasury of the United States, in lawful money of the United States, a sum equal to five per centum of its circulation, to be held and used for the redemption of such circulation; which sum shall be counted as a part of its lawful reserve, as provided in section two of this act; and when the circulating notes of any such associations, assorted or unassorted, shall be presented for redemption, in sums of one thousand dollars or any multiple thereof, to the Treasurer of the United States, the same shall be redeemed in United States notes. All notes so redeemed shall be charged by the Treasurer of the United States to the respective associations issuing the same, and he shall notify them severally, on the first day of each month, or oftener, at his discretion, of the amount of such redemptions; and whenever such redemptions for any association shall amount to the sum of five hundred dollars, such association so notified shall forthwith deposit with the Treasurer of the United States a sum in United States notes equal to the amount of its circulating notes so redeemed. And all notes of national banks, worn, defaced, mutilated, or otherwise unfit for circulation, shall, when received by any assistant treasurer, or at any designated depository of the United States, be forwarded to the Treasurer of the United States for redemption as provided herein. And when such redemptions have been so reimbursed, the circulating notes so redeemed shall be forwarded to the respective associations by which they were issued; but if any of such notes are worn, mutilated, defaced, or rendered otherwise unfit for use, they shall be forwarded to the Comptroller of the Currency and destroyed, and replaced as now provided by law: *Provided*, That each of said associations shall reimburse to the Treasury the charges for transportation, and the costs for assorting such notes; and the associations hereafter organized shall also severally reimburse to the Treasury the cost of engraving such plates as shall be ordered by each association respectively; and the amount assessed upon each association shall be in proportion to the circulation redeemed, and be charged to the fund on deposit with the Treasurer: *And provided further*, That so much of section thirty-two of said national-bank act requiring or permitting the redemption of its circulating notes elsewhere than at its own counter, except as provided for in this section, is hereby repealed.

It will be observed that a strict construction of the act of June 3, 1864, and of subsequent legislation, would exclude any association organized under the act of February 25, 1863, from acting as a reserve agent. This was probably not intended, but it should be corrected in justice to the older associations.

The act of March 3, 1887, is as follows:

That whenever three-fourths in number of the national banks located in any city of the United States having a population of fifty thousand people shall make application to the Comptroller of the Currency, in writing, asking that the name of the city in which such banks are located shall be added to the cities named in sections fifty-one hundred and ninety-one and fifty-one hundred and ninety-two of the Revised Statutes, the Comptroller shall have authority to grant such request, and every bank located in such city shall at all times thereafter have on hand, in lawful money of the United States, an amount equal to at least twenty-five per centum of its deposits, as provided in sections fifty-one hundred and ninety-one and fifty-one hundred and ninety-five of the Revised Statutes.

SEC. 2. That whenever three-fourths in number of the national banks located in any city of the United States having a population of two hundred thousand people shall make application to the Comptroller of the Currency, in writing, asking that such city may be a central reserve city, like the city of New York, in which one-half of the lawful-money reserve of the national banks located in other reserve cities may be deposited, as provided in section fifty-one hundred and ninety-five of the Revised Statutes, the Comptroller shall have authority, with the approval of the Secretary of the Treasury, to grant such request, and every bank located in such city shall at all times thereafter have on hand, in lawful money of the United States, twenty-five per centum of its deposits, as provided in section fifty-one hundred and ninety-one of the Revised Statutes.

SEC. 3. That section three of the act of January 14, 1875, entitled "An act to provide for the resumption of specie payments," be, and the same is, hereby amended by adding after the words "New York" the words "and the city of San Francisco, California."

A review and comparison of the course of legislation as to "reserve" shows that originally all associations, wherever located, were required to keep, either in cash or subject to sight draft, funds in hand equal to



at least 25 per cent. of all obligations payable on demand. Subsequently a distinction was made between associations in certain named cities and those located elsewhere, and the latter were required to keep only 15 per cent. reserve upon the aggregate of deposits and circulation. The amount that might be kept with redemption agents was limited to three-fifths of 15 per cent. for associations generally, and to one-half of 25 per cent. for those in reserve cities, and in the latter case New York was the only place in which the banks in other redemption cities might have redemption agents.

At a later period the fund to be kept for the redemption of circulation was separated from the remaining reserve to be held against deposits; it was fixed at 5 per cent. of the outstanding circulation, and was required to be kept on deposit with the Treasurer of the United States. Besides being specifically devoted to the redemption of circulation, this fund is also authorized to be counted as part of the reserve against deposits.

Simultaneously with this provision as to the amount and location of the redemption fund the banks were relieved of the obligation to keep a reserve on circulation, but were required to keep in reserve funds to the amounts represented by 15 per cent. and 25 per cent. respectively upon their deposits.

The new regulation as to redemption of circulation dispensed with redemption agents, but the act of June 20, 1874, re-enacted the provision as to the proportion of reserve that might consist of balances due from approved associations in the cities formerly named as cities of redemption. These cities thus came to be called "reserve cities," and during the present year the term has been incorporated formally into the law, and provision has been made for central reserve cities as well, and also for an increase in the number of both reserve cities and central reserve cities.

Tables will be found in the Appendix,\* showing by States, Territories, central reserve cities, and reserve cities the state of the reserve of the national banks therein at each report of condition during the years 1882 to 1887, both inclusive. These tables are worthy of careful examination, because they show that banks generally keep reserves in excess of the statutory requirement, and that banks remote from money centers keep not only nearly double the amount required, but that they habitually have in cash more than the 15 per cent. total requirement.

As some banks included in these tables are known to be often short of reserve, it is manifest that the majority must be habitually stronger than the averages here shown, and from this fact it may be inferred that the requirement of the law is in no degree excessive, and that banks that do not conform to it are not prudently managed.

These tables should be especially instructive to the managers of banks, encouraging and confirming as they do the wisdom of those who keep always strong, and rebuking and warning as they also do those who, too eager for gain, allow their reserves to fall below the line of prudence and of safety.

The including of the 5 per cent. redemption fund on deposit with the Treasurer at Washington in the reserve against deposits seems to be either a misconstruction of the act of June 20, 1874, or an anomaly in that act.

The language seems to admit of a strained construction opposite to that placed upon it, but if the most obvious construction is the correct one, then the provision should be repealed.

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\* See note, foot of page 456.



The money held by the Treasurer is never available for paying depositors, and it bears no constant ratio to the amount of deposits.

Several banks have so large a circulation and have such small deposits that the 5 per cent. redemption fund with the Treasurer fulfills the entire requirement as to reserve against deposits, and while these are extreme cases they serve to show the practical result of this provision of the law.

On the other hand, there is an anomaly in the assumption which appears to have been made heretofore that national bank notes on hand should not be counted in the reserve.

They are specifically made receivable by all national banking associations, and for all dues to the Government (except customs duties), and they are certainly current all over the country.

It is in the line of public policy to maintain the monetary function of these circulating notes upon the general plane on which the law places all the rest of the currency.

For these reasons these notes should obviously be no longer discriminated against by being excluded from a function to which all the other constituents of the currency are now admitted on equal terms.

On October 5, 1887, the total 5 per cent. fund amounted to \$8,310,442 while the national bank currency held by all banks amounted to \$21,937,884.

It would, therefore, be a relief to banks generally to be allowed to count in their reserve the latter instead of the former amount.

The subjoined table brings forward to the latest date the usual summary of information as to the course of deposits and reserves since the act of June 20, 1874, went into effect. It shows the amount of deposits and the state of the reserve at about October 1 of each year, in each central reserve city, in all the reserve cities, and in the States and Territories, together with a general summary embracing all banks.

## NEW YORK CITY.

| Dates.                   | No. of banks. | Net deposits.    | Reserve required (25 per cent.*). | Reserve held.    |                    | Classification of reserve. |                     |                  |                  |
|--------------------------|---------------|------------------|-----------------------------------|------------------|--------------------|----------------------------|---------------------|------------------|------------------|
|                          |               |                  |                                   | Amount.          | Ratio to deposits. | Specie.                    | Other lawful money. | Due from agents. | Redemption fund. |
|                          |               | <i>Millions.</i> | <i>Millions.</i>                  | <i>Millions.</i> | <i>Per cent.</i>   | <i>Millions.</i>           | <i>Millions.</i>    | <i>Millions.</i> | <i>Millions.</i> |
| Oct. 2, 1874             | 48            | 204.6            | 51.2                              | 68.3             | 33.4               | 14.4                       | 52.4                | .....            | 1.5              |
| Oct. 1, 1875             | 48            | 202.3            | 50.7                              | 60.5             | 29.9               | 5.0                        | 54.4                | .....            | 1.1              |
| Oct. 2, 1876             | 47            | 197.9            | 49.5                              | 60.7             | 30.7               | 14.6                       | 45.3                | .....            | 0.8              |
| Oct. 1, 1877             | 47            | 174.9            | 43.7                              | 48.1             | 27.5               | 13.0                       | 34.3                | .....            | 0.8              |
| Oct. 1, 1878             | 47            | 189.8            | 47.4                              | 50.9             | 26.8               | 13.3                       | 36.5                | .....            | 1.1              |
| Oct. 2, 1879             | 47            | 210.2            | 52.6                              | 53.1             | 25.3               | 19.4                       | 32.6                | .....            | 1.1              |
| Oct. 1, 1880             | 47            | 268.1            | 67.0                              | 70.6             | 26.4               | 58.7                       | 11.0                | .....            | 0.9              |
| Oct. 1, 1881             | 48            | 268.8            | 67.2                              | 62.5             | 23.3               | 50.6                       | 10.9                | .....            | 1.0              |
| Oct. 3, 1882             | 50            | 254.0            | 63.5                              | 64.4             | 25.4               | 44.5                       | 18.9                | .....            | 1.0              |
| Oct. 2, 1883             | 48            | 266.9            | 66.7                              | 70.8             | 26.5               | 50.3                       | 19.7                | .....            | 0.9              |
| Sept. 30, 1884           | 44            | 255.0            | 63.7                              | 90.8             | 35.6               | 63.1                       | 27.0                | .....            | 0.7              |
| Oct. 1, 1885             | 44            | 312.9            | 78.2                              | 115.7            | 37.0               | 91.5                       | 23.7                | .....            | 0.5              |
| Oct. 7, 1886             | 45            | 282.8            | 70.7                              | 77.0             | 27.2               | 64.1                       | 12.5                | .....            | 0.4              |
| Oct. 5, 1887             | 47            | 284.3            | 71.1                              | 80.1             | 28.2               | 63.6                       | 16.1                | .....            | 0.4              |
| Average for 14 years.... | 47            | 240.9            | 60.2                              | 69.5             | 28.8               | 40.4                       | 28.2                | .....            | 0.9              |

## CHICAGO.

|              |    |      |      |      |      |      |     |       |     |
|--------------|----|------|------|------|------|------|-----|-------|-----|
| Oct. 5, 1887 | 18 | 64.6 | 16.2 | 19.7 | 30.5 | 12.9 | 6.7 | ..... | .05 |
|--------------|----|------|------|------|------|------|-----|-------|-----|

## SAINT LOUIS.

|              |   |      |     |     |      |     |     |       |     |
|--------------|---|------|-----|-----|------|-----|-----|-------|-----|
| Oct. 5, 1887 | 5 | 10.3 | 2.6 | 2.7 | 26.4 | 1.3 | 1.3 | ..... | .03 |
|--------------|---|------|-----|-----|------|-----|-----|-------|-----|

\* All in cash.



## RESERVE CITIES.\* †

| Dates.         | No. of banks. | Net deposits.    | Reserve required (25 per cent.). | Reserve held.    |                    | Classification of reserve. |                     |                  |                  |
|----------------|---------------|------------------|----------------------------------|------------------|--------------------|----------------------------|---------------------|------------------|------------------|
|                |               |                  |                                  | Amount.          | Ratio to deposits. | Specie.                    | Other lawful money. | Due from agents. | Redemption fund. |
|                |               | <i>Millions.</i> | <i>Millions.</i>                 | <i>Millions.</i> | <i>Per cent.</i>   | <i>Millions.</i>           | <i>Millions.</i>    | <i>Millions.</i> | <i>Millions.</i> |
| Oct. 2, 1874   | 182           | 221.4            | 55.3                             | 76.0             | 34.3               | 4.5                        | 36.7                | 31.1             | 3.7              |
| Oct. 1, 1875   | 188           | 223.9            | 56.0                             | 74.5             | 33.3               | 1.5                        | 37.1                | 32.3             | 3.6              |
| Oct. 2, 1876   | 189           | 217.0            | 54.2                             | 76.1             | 35.1               | 4.0                        | 37.1                | 32.0             | 3.0              |
| Oct. 1, 1877   | 188           | 204.1            | 51.0                             | 67.3             | 33.0               | 5.6                        | 34.3                | 24.4             | 3.0              |
| Oct. 1, 1878   | 184           | 199.9            | 50.0                             | 71.1             | 35.6               | 9.4                        | 29.4                | 29.1             | 3.2              |
| Oct. 2, 1879   | 181           | 288.8            | 57.2                             | 83.5             | 36.5               | 11.3                       | 33.0                | 35.7             | 3.5              |
| Oct. 1, 1880   | 184           | 289.4            | 72.4                             | 105.2            | 36.2               | 28.3                       | 25.0                | 48.2             | 3.7              |
| Oct. 1, 1881   | 189           | 335.4            | 83.9                             | 100.8            | 30.0               | 34.6                       | 21.9                | 40.6             | 3.7              |
| Oct. 3, 1882   | 193           | 318.8            | 79.7                             | 89.1             | 28.0               | 28.3                       | 24.1                | 33.2             | 3.5              |
| Oct. 2, 1883   | 200           | 323.9            | 81.0                             | 100.6            | 31.1               | 26.3                       | 30.1                | 40.8             | 3.4              |
| Sept. 30, 1884 | 203           | 307.9            | 77.0                             | 99.0             | 32.2               | 30.3                       | 33.3                | 32.3             | 3.1              |
| Oct. 1, 1885   | 203           | 364.5            | 91.1                             | 122.2            | 33.5               | 42.0                       | 34.9                | 42.4             | 2.9              |
| Oct. 7, 1886   | 217           | 381.5            | 95.4                             | 114.0            | 29.9               | 44.5                       | 26.0                | 41.3             | 2.2              |
| Oct. 5, 1887   | 223           | 338.5            | 84.6                             | 100.7            | 29.7               | 36.3                       | 23.2                | 40.0             | 1.2              |

## STATES AND TERRITORIES.†

|                |       |       |       |       |      |      |      |       |      |
|----------------|-------|-------|-------|-------|------|------|------|-------|------|
| Oct. 2, 1874   | 1,774 | 293.4 | 44.0  | 100.6 | 34.3 | 2.4  | 33.7 | 52.7  | 11.9 |
| Oct. 1, 1875   | 1,851 | 307.9 | 46.3  | 100.1 | 32.5 | 1.6  | 33.7 | 53.3  | 11.6 |
| Oct. 2, 1876   | 1,853 | 291.7 | 43.8  | 99.9  | 34.3 | 2.7  | 31.0 | 55.4  | 10.8 |
| Oct. 1, 1877   | 1,845 | 290.1 | 43.6  | 95.4  | 32.9 | 4.2  | 31.6 | 48.9  | 10.7 |
| Oct. 1, 1878   | 1,822 | 289.1 | 43.4  | 106.1 | 36.7 | 8.0  | 31.1 | 56.0  | 11.0 |
| Oct. 2, 1879   | 1,810 | 329.9 | 49.5  | 124.3 | 37.7 | 11.5 | 30.3 | 71.3  | 11.2 |
| Oct. 1, 1880   | 1,859 | 410.5 | 61.6  | 147.2 | 35.8 | 21.2 | 28.3 | 86.4  | 11.3 |
| Oct. 1, 1881   | 1,895 | 507.2 | 76.1  | 158.3 | 31.2 | 27.5 | 27.1 | 92.4  | 11.4 |
| Oct. 3, 1882   | 2,026 | 545.8 | 81.9  | 150.4 | 27.5 | 30.0 | 30.0 | 80.1  | 11.3 |
| Oct. 2, 1883   | 2,253 | 577.9 | 86.7  | 157.5 | 27.2 | 31.2 | 30.8 | 84.1  | 11.3 |
| Sept. 30, 1884 | 2,417 | 535.8 | 80.4  | 156.3 | 29.2 | 35.2 | 30.9 | 79.7  | 10.5 |
| Oct. 1, 1885   | 2,467 | 570.8 | 85.6  | 177.5 | 31.1 | 41.5 | 29.9 | 95.9  | 10.2 |
| Oct. 7, 1886   | 2,590 | 637.6 | 95.6  | 186.2 | 29.2 | 47.8 | 30.1 | 99.5  | 8.7  |
| Oct. 5, 1887   | 2,756 | 690.6 | 103.6 | 190.9 | 27.6 | 50.8 | 32.6 | 100.9 | 6.6  |

## SUMMARY.

|                |       |         |       |       |      |       |       |       |      |
|----------------|-------|---------|-------|-------|------|-------|-------|-------|------|
| Oct. 2, 1874   | 2,004 | 719.5   | 150.1 | 244.9 | 34.0 | 21.3  | 122.8 | 83.8  | 17.1 |
| Oct. 1, 1875   | 2,087 | 734.1   | 152.2 | 235.1 | 32.0 | 8.1   | 125.2 | 85.6  | 16.3 |
| Oct. 2, 1876   | 2,089 | 706.6   | 147.5 | 236.7 | 33.5 | 21.3  | 113.4 | 87.4  | 14.6 |
| Oct. 1, 1877   | 2,080 | 669.1   | 138.3 | 210.8 | 31.5 | 22.8  | 100.2 | 73.3  | 14.5 |
| Oct. 1, 1878   | 2,053 | 678.8   | 140.8 | 228.1 | 33.6 | 30.7  | 97.0  | 85.1  | 15.3 |
| Oct. 2, 1879   | 2,048 | 768.9   | 159.3 | 260.9 | 33.9 | 42.2  | 95.9  | 107.0 | 15.8 |
| Oct. 1, 1880   | 2,090 | 968.0   | 201.0 | 323.0 | 33.4 | 108.2 | 64.3  | 134.6 | 15.9 |
| Oct. 1, 1881   | 2,132 | 1,111.6 | 227.2 | 321.6 | 28.9 | 112.7 | 59.9  | 133.0 | 16.1 |
| Oct. 3, 1882   | 2,269 | 1,118.6 | 225.1 | 303.9 | 27.2 | 102.8 | 72.0  | 113.3 | 15.8 |
| Oct. 2, 1883   | 2,501 | 1,168.7 | 234.4 | 328.9 | 28.1 | 107.8 | 80.6  | 124.9 | 15.6 |
| Sept. 30, 1884 | 2,664 | 1,098.7 | 221.1 | 346.1 | 31.6 | 128.6 | 91.2  | 112.0 | 14.3 |
| Oct. 1, 1885   | 2,714 | 1,248.2 | 254.9 | 415.4 | 33.3 | 175.0 | 88.5  | 138.3 | 13.6 |
| Oct. 7, 1886   | 2,852 | 1,301.8 | 261.7 | 377.2 | 29.0 | 156.4 | 68.7  | 140.8 | 11.4 |
| Oct. 5, 1887   | 3,049 | 1,388.4 | 278.0 | 394.2 | 28.4 | 165.1 | 79.9  | 140.9 | 8.3  |

\* Reserve 25 per cent., one-half in cash.

† Reserve 15 per cent., two-fifths in cash in bank.

‡ Includes Chicago and Saint Louis up to October 5, 1887.



## TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE.

The New York Clearing-House Association is composed of 65 members, of which 45 are national banks, 19 are State banks, and the other member is the assistant treasurer of the United States at New York. Two national banks and 15 State banks in the city do not belong to the association, but clear through associate members. Mr. W. A. Camp, the manager of the association, has kindly supplied the data for the following tables, showing the transactions during the year ending October 1, 1887:

COMPARATIVE STATEMENT FOR TWO YEARS OF THE TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE, SHOWING AGGREGATE AMOUNT OF CLEARINGS, AGGREGATE BALANCES, AND THE KINDS AND AMOUNTS OF MONEY PASSING IN SETTLEMENT OF THESE BALANCES.

| Year ending—         | Aggregate clearings. | Aggregate balances. |
|----------------------|----------------------|---------------------|
| October 1, 1886..... | \$33,374,682,216     | \$1,519,565,385     |
| October 1, 1887..... | 34,872,848,785       | 1,569,626,324       |
| Increase .....       | 1,498,166,569        | 50,060,939          |

## KINDS OF MONEY AND AMOUNT OF EACH KIND.

| Year ending—     | U. S. gold certificates. | Bank of America gold certificates.* | Clearing-house loan certificates. | Treasury certificates for legal tenders, sec. 5193, U. S. Revised Statutes. | Legal tenders and minor coin. | Percentages.       |                |
|------------------|--------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------------|-------------------------------|--------------------|----------------|
|                  |                          |                                     |                                   |                                                                             |                               | Gold certificates. | Legal tenders. |
| October 1, 1886. | \$645,643,000            | \$177,673,000                       | \$140,000                         | \$285,795,000                                                               | \$410,314,385                 | 54.181+            | 45.809+        |
| October 1, 1887. | 812,231,000              | 748,409,000                         | None.                             | 1,410,000                                                                   | 7,576,325                     | 99+                | 1—             |
| Increase ..      | 166,588,000              | 570,736,000                         | .....                             | .....                                                                       | .....                         | .....              | .....          |
| Decrease ..      | .....                    | .....                               | 140,000                           | 284,385,000                                                                 | 402,738,060                   | .....              | .....          |

\* When the Government ceased issuing gold certificates, December 1, 1878, the New York banks agreed to have a common depository for their gold coin, and in that way retain the use of certificates at the clearing-house. This has been found convenient and saves the expense and cost of moving large amounts in specie. The Bank of America performs this function.



Following is a comparative statement of transactions of the New York Clearing-House for thirty-four years, showing for each year the number of banks, aggregate capital, clearings, and balances, average of the daily clearings and balances, and the percentage of balances and clearings:

| Years.     | No. of banks. | Capital.*    | Clearings:       | Balances paid in money. | Average daily clearings. | Average daily balances paid in money. | Ratios.        |
|------------|---------------|--------------|------------------|-------------------------|--------------------------|---------------------------------------|----------------|
|            |               |              |                  |                         |                          |                                       | <i>Per ct.</i> |
| 1854 ..... | 50            | \$47,044,900 | \$5,750,455,987  | \$297,411,494           | \$19,104,505             | \$988,078                             | 5.2            |
| 1855 ..... | 48            | 48,884,180   | 5,362,912,098    | 289,694,137             | 17,412,052               | 940,565                               | 5.4            |
| 1856 ..... | 50            | 52,883,700   | 6,906,213,328    | 334,714,489             | 22,278,108               | 1,079,724                             | 4.8            |
| 1857 ..... | 50            | 64,420,200   | 8,333,226,718    | 365,313,902             | 26,968,371               | 1,182,246                             | 4.4            |
| 1858 ..... | 46            | 67,146,018   | 4,756,664,386    | 314,238,911             | 15,393,736               | 1,016,954                             | 6.6            |
| 1859 ..... | 47            | 67,921,714   | 5,448,005,956    | 363,984,683             | 20,867,333               | 1,177,944                             | 5.6            |
| 1860 ..... | 50            | 69,907,435   | 7,231,143,057    | 380,693,438             | 23,401,757               | 1,232,018                             | 5.3            |
| 1861 ..... | 50            | 68,900,605   | 5,915,742,758    | 353,383,944             | 19,269,520               | 1,151,088                             | 6.0            |
| 1862 ..... | 50            | 68,375,820   | 6,871,443,591    | 415,530,331             | 22,237,682               | 1,344,758                             | 6.0            |
| 1863 ..... | 50            | 68,972,508   | 14,867,597,849   | 677,626,483             | 48,428,657               | 2,207,252                             | 4.6            |
| 1864 ..... | 49            | 68,586,763   | 24,097,196,656   | 885,719,205             | 77,984,455               | 2,866,405                             | 3.7            |
| 1865 ..... | 55            | 80,363,013   | 26,032,384,342   | 1,035,765,108           | 84,796,040               | 3,373,828                             | 4.0            |
| 1866 ..... | 58            | 82,370,200   | 28,717,146,914   | 1,066,135,106           | 93,541,195               | 3,472,753                             | 3.7            |
| 1867 ..... | 58            | 81,770,200   | 28,675,159,472   | 1,144,963,451           | 93,101,167               | 3,717,414                             | 4.0            |
| 1868 ..... | 59            | 82,270,200   | 28,484,288,637   | 1,125,455,237           | 92,182,164               | 3,642,250                             | 4.0            |
| 1869 ..... | 59            | 82,720,200   | 37,407,028,987   | 1,120,318,308           | 121,451,393              | 3,637,397                             | 3.0            |
| 1870 ..... | 61            | 83,620,200   | 27,804,539,406   | 1,036,484,822           | 90,274,479               | 3,365,210                             | 3.7            |
| 1871 ..... | 62            | 84,420,200   | 29,300,986,682   | 1,209,721,029           | 95,133,074               | 3,927,666                             | 4.1            |
| 1872 ..... | 61            | 84,420,200   | 33,844,369,568   | 1,428,582,707           | 109,884,317              | 4,636,632                             | 4.2            |
| 1873 ..... | 59            | 83,370,200   | 35,461,052,826   | 1,474,508,025           | 115,885,794              | 4,818,654                             | 4.1            |
| 1874 ..... | 59            | 81,635,200   | 22,855,927,636   | 1,286,753,176           | 74,692,574               | 4,205,076                             | 5.7            |
| 1875 ..... | 59            | 80,435,200   | 25,061,237,902   | 1,408,608,777           | 81,899,470               | 4,603,297                             | 5.6            |
| 1876 ..... | 59            | 81,731,200   | 21,597,274,247   | 1,295,042,029           | 70,349,428               | 4,218,378                             | 5.9            |
| 1877 ..... | 58            | 71,085,200   | 23,289,243,701   | 1,373,996,302           | 76,358,176               | 4,504,906                             | 5.9            |
| 1878 ..... | 57            | 63,611,500   | 22,508,438,442   | 1,307,843,857           | 73,555,988               | 4,274,000                             | 5.8            |
| 1879 ..... | 59            | 60,800,200   | 25,178,770,691   | 1,400,111,063           | 82,015,540               | 4,560,622                             | 5.6            |
| 1880 ..... | 57            | 60,475,200   | 37,182,128,621   | 1,516,538,631           | 121,510,224              | 4,956,009                             | 4.1            |
| 1881 ..... | 60            | 61,162,700   | 48,565,818,212   | 1,776,018,162           | 159,232,191              | 5,823,010                             | 3.5            |
| 1882 ..... | 61            | 60,962,700   | 46,552,846,161   | 1,595,000,245           | 151,637,935              | 5,195,440                             | 3.4            |
| 1883 ..... | 63            | 61,162,700   | 40,293,165,258   | 1,568,983,196           | 132,543,307              | 5,161,129                             | 3.9            |
| 1884 ..... | 61            | 60,412,700   | 34,092,037,338   | 1,524,930,994           | 111,048,982              | 4,967,202                             | 4.5            |
| 1885 ..... | 64            | 58,612,700   | 25,250,791,440   | 1,295,355,252           | 82,789,480               | 4,247,069                             | 5.1            |
| 1886 ..... | 63            | 59,312,700   | 33,374,682,216   | 1,519,565,385           | 109,067,589              | 4,965,900                             | 4.5            |
| 1887 ..... | 64            | 60,862,700   | 34,872,848,786   | 1,569,626,325           | 114,337,209              | 5,146,316                             | 4.5            |
|            |               | †69,430,325  | †812,942,769,870 | †35,758,618,204         | †77,959,820              | †3,429,623                            | 4.4            |

\* The capital is for various dates, the amounts at a uniform date in each year not being obtainable.

† Yearly averages for thirty-four years.

‡ Totals for thirty-four years.

The clearing-house transactions of the assistant treasurer of the United States at New York for the year ending October 1, 1887, were as follows:

|                                              |                  |
|----------------------------------------------|------------------|
| Exchanges received from clearing-house ..... | \$359,788,103.42 |
| Exchanges delivered to clearing-house .....  | 111,471,810.74   |
| Balances paid to clearing-house .....        | 248,497,702.25   |
| Balances received from clearing-house .....  | 181,409.57       |

Showing that the amount paid by the assistant treasurer to the clearing-house was in excess of the amount received by him..... 248,316,292.68

The debit balances were paid to the clearing-house as follows:

|                                       |                  |
|---------------------------------------|------------------|
| United States gold certificates ..... | \$248,343,000.00 |
| Legal tenders and change .....        | 154,702.25       |
|                                       | 248,497,702.25   |



## COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR OCTOBER, 1887, AND OCTOBER, 1886.

| Clearing-house at—  | Exchanges for<br>month of<br>October, 1887. | Exchanges for<br>month of<br>October, 1886. | Comparisons.  |                                |
|---------------------|---------------------------------------------|---------------------------------------------|---------------|--------------------------------|
|                     |                                             |                                             | Increase.     | Decrease.                      |
| New York .....      | \$2, 978, 940, 406                          | \$3, 248, 318, 061                          | .....         | \$269, 377, 655                |
| Boston .....        | 387, 775, 488                               | 380, 609, 570                               | \$7, 105, 918 | .....                          |
| Philadelphia .....  | 272, 500, 752                               | 271, 572, 441                               | 928, 311      | .....                          |
| Chicago .....       | 267, 556, 120                               | 253, 518, 821                               | 14, 037, 299  | .....                          |
| Saint Louis .....   | 74, 855, 031                                | 69, 822, 165                                | 5, 032, 866   | .....                          |
| Baltimore .....     | 56, 795, 652                                | 53, 856, 829                                | 2, 938, 823   | .....                          |
| San Francisco ..... | 74, 405, 637                                | 56, 175, 257                                | 18, 230, 380  | .....                          |
| Pittsburgh .....    | 46, 775, 066                                | 37, 612, 868                                | 9, 162, 198   | .....                          |
| New Orleans .....   | 42, 603, 842                                | 31, 683, 200                                | 10, 920, 642  | .....                          |
| Cincinnati .....    | 47, 782, 200                                | 45, 384, 750                                | 2, 397, 450   | .....                          |
| Providence .....    | 23, 837, 500                                | 22, 663, 600                                | 1, 173, 900   | .....                          |
| Louisville .....    | 23, 210, 780                                | 19, 093, 914                                | 4, 116, 866   | .....                          |
| Milwaukee .....     | 20, 123, 277                                | 20, 183, 280                                | .....         | 60, 003                        |
| Detroit .....       | 18, 374, 879                                | 14, 926, 506                                | 3, 448, 373   | .....                          |
| Cleveland .....     | 14, 340, 059                                | 12, 527, 278                                | 1, 812, 781   | .....                          |
| Indianapolis .....  | 8, 777, 900                                 | 6, 222, 279                                 | 2, 555, 621   | .....                          |
| Kansas City .....   | 29, 792, 991                                | 25, 993, 960                                | 3, 799, 031   | .....                          |
| Hartford .....      | 7, 630, 018                                 | 7, 195, 784                                 | 434, 234      | .....                          |
| New Haven .....     | 5, 360, 758                                 | 5, 175, 379                                 | 185, 379      | .....                          |
| Columbus .....      | 10, 616, 739                                | 8, 462, 124                                 | 2, 154, 615   | .....                          |
| Memphis .....       | 10, 725, 296                                | 7, 666, 552                                 | 3, 058, 744   | .....                          |
| Peoria .....        | 5, 429, 418                                 | 4, 220, 702                                 | 1, 208, 716   | .....                          |
| Worcester .....     | 4, 722, 433                                 | 4, 528, 762                                 | 193, 671      | .....                          |
| Springfield .....   | 5, 653, 280                                 | 3, 669, 715                                 | 1, 983, 565   | .....                          |
| Lowell .....        | 3, 161, 806                                 | 2, 732, 069                                 | 429, 737      | .....                          |
| Syracuse .....      | 3, 193, 442                                 | 2, 735, 744                                 | 463, 698      | .....                          |
| Portland .....      | 4, 607, 692                                 | 4, 694, 186                                 | .....         | 86, 404                        |
| Omaha .....         | 12, 759, 306                                | 9, 316, 954                                 | 3, 442, 352   | .....                          |
| Saint Joseph .....  | 6, 659, 426                                 | 4, 447, 511                                 | 2, 211, 915   | .....                          |
| Denver .....        | 10, 812, 463                                | 8, 351, 817                                 | 2, 460, 646   | .....                          |
| Galveston .....     | 8, 865, 282                                 | 7, 852, 246                                 | 1, 013, 036   | .....                          |
| Saint Paul .....    | 18, 376, 835                                | 16, 732, 700                                | 1, 644, 135   | .....                          |
| Minneapolis .....   | 22, 805, 030                                | 19, 175, 451                                | 3, 629, 579   | .....                          |
| Los Angeles .....   | 5, 160, 514                                 | New.                                        | 5, 160, 514   | .....                          |
| Grand Rapids .....  | 2, 725, 818                                 | 2, 006, 301                                 | 719, 517      | .....                          |
| Wichita .....       | 2, 844, 645                                 | 1, 826, 202                                 | 1, 018, 443   | .....                          |
| Norfolk .....       | 5, 817, 933                                 | 4, 465, 766                                 | 1, 352, 167   | .....                          |
| Total .....         | 4, 546, 381, 714                            | 4, 695, 480, 744<br>4, 546, 381, 714        | 120, 425, 122 | 269, 524, 152<br>120, 425, 122 |
| Decrease .....      | .....                                       | 149, 099, 030                               | .....         | 149, 099, 030                  |



## COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR WEEKS ENDING OCTOBER 29, 1887, AND OCTOBER 30, 1886.

| Clearing-house at—  | Exchanges<br>for week end-<br>ing October<br>29, 1887. | Exchanges<br>for week end-<br>ing October<br>30, 1886. | Comparisons.   |           |
|---------------------|--------------------------------------------------------|--------------------------------------------------------|----------------|-----------|
|                     |                                                        |                                                        | Increase.      | Decrease. |
| New York .....      | \$647, 590, 729                                        | \$625, 098, 064                                        | \$22, 492, 665 | .....     |
| Boston .....        | 83, 700, 976                                           | 77, 443, 134                                           | 6, 257, 842    | .....     |
| Philadelphia .....  | 58, 729, 071                                           | 55, 262, 510                                           | 3, 466, 561    | .....     |
| Chicago .....       | 58, 407, 000                                           | 49, 463, 000                                           | 8, 944, 000    | .....     |
| Saint Louis .....   | 16, 057, 751                                           | 13, 428, 029                                           | 2, 629, 722    | .....     |
| Baltimore .....     | 12, 618, 840                                           | 11, 554, 889                                           | 1, 063, 951    | .....     |
| San Francisco ..... | 17, 495, 345                                           | 14, 931, 044                                           | 2, 564, 301    | .....     |
| Pittsburgh .....    | 11, 708, 842                                           | 8, 543, 709                                            | 3, 165, 133    | .....     |
| New Orleans .....   | 9, 863, 406                                            | 7, 861, 710                                            | 2, 001, 696    | .....     |
| Cincinnati .....    | 9, 799, 950                                            | 9, 682, 250                                            | 117, 700       | .....     |
| Providence .....    | 5, 957, 900                                            | 5, 482, 100                                            | 475, 800       | .....     |
| Louisville .....    | 4, 800, 855                                            | 3, 980, 646                                            | 820, 209       | .....     |
| Milwaukee .....     | 4, 702, 794                                            | 4, 741, 945                                            | .....          | \$39, 151 |
| Detroit .....       | 4, 079, 159                                            | 2, 964, 573                                            | 1, 114, 586    | .....     |
| Cleveland .....     | 3, 263, 297                                            | 2, 980, 490                                            | 282, 807       | .....     |
| Indianapolis .....  | 2, 130, 383                                            | 1, 364, 108                                            | 766, 275       | .....     |
| Kansas City .....   | 7, 407, 620                                            | 5, 564, 678                                            | 1, 842, 942    | .....     |
| Hartford .....      | 1, 482, 341                                            | 1, 529, 645                                            | .....          | 47, 304   |
| New Haven .....     | 1, 101, 904                                            | 1, 088, 433                                            | 13, 471        | .....     |
| Columbus .....      | 2, 285, 210                                            | 1, 861, 425                                            | 423, 785       | .....     |
| Memphis .....       | 2, 532, 120                                            | 2, 039, 997                                            | 492, 123       | .....     |
| Peoria .....        | 1, 177, 411                                            | 927, 149                                               | 250, 262       | .....     |
| Worcester .....     | 969, 381                                               | 917, 916                                               | 51, 465        | .....     |
| Springfield .....   | 1, 007, 778                                            | 819, 206                                               | 188, 572       | .....     |
| Lowell .....        | 650, 419                                               | 504, 913                                               | 145, 506       | .....     |
| Syracuse .....      | 625, 190                                               | 544, 611                                               | 80, 579        | .....     |
| Portland .....      | 1, 039, 033                                            | 1, 087, 952                                            | .....          | 48, 919   |
| Omaha .....         | 2, 812, 343                                            | 2, 037, 837                                            | 774, 506       | .....     |
| Saint Joseph .....  | 1, 702, 006                                            | 799, 574                                               | 902, 432       | .....     |
| Denver .....        | 2, 800, 391                                            | 1, 571, 233                                            | 1, 229, 158    | .....     |
| Galveston .....     | 2, 193, 758                                            | 1, 625, 986                                            | 567, 772       | .....     |
| Saint Paul .....    | 4, 108, 446                                            | 3, 410, 580                                            | 697, 866       | .....     |
| Minneapolis .....   | 4, 806, 272                                            | 3, 677, 381                                            | 1, 128, 891    | .....     |
| Los Angeles .....   | 1, 133, 462                                            | New.                                                   | 1, 133, 462    | .....     |
| Total .....         | 990, 741, 383                                          | 924, 790, 717                                          | 66, 086, 040   | 135, 374  |
|                     | 924, 790, 717                                          |                                                        | 135, 374       |           |
| Increase .....      | 65, 950, 666                                           | .....                                                  | 65, 950, 666   |           |



The following table, compiled from returns made to the Clearing-House by the national banks in New York City, exhibits the movement of their reserve, weekly, during October, for the last eleven years:

| Week ending—           | Specie.      | Legal tend-<br>ers. | Total.       | Ratio of reserve to—              |                  |
|------------------------|--------------|---------------------|--------------|-----------------------------------|------------------|
|                        |              |                     |              | Circula-<br>tion and<br>deposits. | Deposits.        |
|                        |              |                     |              | <i>Per cent.</i>                  | <i>Per cent.</i> |
| October 6, 1877 .....  | \$14,665,600 | \$26,168,300        | \$50,833,900 | 27.0                              | 29.5             |
| October 13, 1877 ..... | 14,726,500   | 35,178,900          | 49,905,400   | 26.7                              | 29.2             |
| October 20, 1877 ..... | 14,087,400   | 35,101,700          | 49,189,100   | 26.5                              | 29.0             |
| October 27, 1877 ..... | 15,209,000   | 34,367,800          | 49,576,800   | 26.8                              | 29.4             |
| October 5, 1878 .....  | 14,905,800   | 38,304,900          | 53,300,700   | 25.7                              | 28.4             |
| October 12, 1878 ..... | 12,184,600   | 37,685,100          | 49,869,700   | 24.4                              | 27.0             |
| October 19, 1878 ..... | 13,531,400   | 36,576,000          | 50,107,400   | 24.7                              | 27.3             |
| October 26, 1878 ..... | 17,384,200   | 35,690,500          | 53,074,700   | 25.8                              | 28.5             |
| October 4, 1879 .....  | 18,979,600   | 34,368,000          | 53,347,600   | 23.3                              | 25.8             |
| October 11, 1879 ..... | 20,901,800   | 32,820,300          | 53,722,100   | 23.4                              | 25.9             |
| October 18, 1879 ..... | 24,686,500   | 29,305,200          | 53,991,700   | 23.5                              | 26.1             |
| October 25, 1879 ..... | 25,636,000   | 26,713,900          | 52,349,900   | 23.0                              | 25.5             |
| October 2, 1880 .....  | 59,823,700   | 11,129,100          | 70,952,800   | 25.4                              | 26.4             |
| October 9, 1880 .....  | 62,521,300   | 10,785,000          | 73,306,300   | 25.4                              | 27.2             |
| October 16, 1880 ..... | 62,760,600   | 10,939,200          | 73,699,800   | 25.5                              | 27.1             |
| October 23, 1880 ..... | 60,888,200   | 10,988,200          | 71,876,400   | 24.8                              | 26.6             |
| October 30, 1880 ..... | 61,471,600   | 10,925,000          | 72,396,600   | 25.0                              | 26.7             |
| October 1, 1881 .....  | 54,954,600   | 12,150,400          | 67,105,000   | 23.1                              | 24.8             |
| October 8, 1881 .....  | 53,287,900   | 12,153,800          | 65,441,700   | 23.1                              | 24.9             |
| October 15, 1881 ..... | 51,008,300   | 12,452,700          | 63,461,000   | 23.2                              | 25.0             |
| October 22, 1881 ..... | 54,016,200   | 12,496,500          | 66,512,700   | 24.6                              | 26.6             |
| October 29, 1881 ..... | 55,961,200   | 12,947,900          | 68,909,100   | 25.6                              | 27.4             |
| October 7, 1882 .....  | 47,016,000   | 18,384,500          | 65,400,500   | 24.0                              | 26.3             |
| October 14, 1882 ..... | 48,281,000   | 18,002,700          | 66,283,700   | 24.7                              | 26.6             |
| October 21, 1882 ..... | 49,518,200   | 17,022,900          | 66,542,100   | 25.0                              | 26.8             |
| October 28, 1882 ..... | 48,374,200   | 17,204,700          | 65,578,900   | 24.8                              | 26.5             |
| October 6, 1883 .....  | 51,586,700   | 20,122,500          | 71,709,200   | 25.5                              | 27.0             |
| October 13, 1883 ..... | 50,894,000   | 21,145,800          | 72,039,800   | 25.4                              | 26.8             |
| October 20, 1883 ..... | 47,262,900   | 20,719,700          | 67,982,600   | 24.5                              | 25.9             |
| October 27, 1883 ..... | 46,372,800   | 20,617,600          | 66,990,400   | 24.5                              | 25.9             |
| October 4, 1884 .....  | 67,470,600   | 25,817,300          | 93,287,900   | 34.5                              | 36.3             |
| October 11, 1884 ..... | 68,922,500   | 27,654,100          | 96,576,600   | 35.2                              | 36.9             |
| October 18, 1884 ..... | 67,579,400   | 27,875,500          | 95,454,900   | 34.8                              | 36.5             |
| October 25, 1884 ..... | 67,638,000   | 27,354,200          | 94,992,200   | 34.6                              | 36.3             |
| October 3, 1885 .....  | 92,351,600   | 24,516,600          | 116,868,200  | 36.0                              | 37.1             |
| October 10, 1885 ..... | 93,642,500   | 23,002,000          | 116,644,500  | 35.8                              | 37.0             |
| October 17, 1885 ..... | 91,945,300   | 22,221,100          | 114,166,400  | 34.9                              | 36.0             |
| October 24, 1885 ..... | 87,309,100   | 21,059,800          | 108,368,900  | 33.5                              | 34.5             |
| October 30, 1885 ..... | 84,954,600   | 21,874,900          | 106,829,500  | 33.0                              | 34.1             |
| October 2, 1886 .....  | 64,111,700   | 14,607,700          | 78,719,400   | 27.1                              | 27.9             |
| October 9, 1886 .....  | 65,723,800   | 13,209,100          | 78,932,900   | 27.0                              | 27.7             |
| October 16, 1886 ..... | 65,228,600   | 13,133,100          | 78,361,700   | 26.7                              | 27.4             |
| October 23, 1886 ..... | 65,668,400   | 12,803,800          | 78,472,200   | 26.9                              | 27.7             |
| October 30, 1886 ..... | 66,195,100   | 13,177,200          | 79,372,300   | 27.1                              | 27.9             |
| October 1, 1887 .....  | 64,619,200   | 15,767,500          | 80,386,700   | 27.7                              | 28.5             |
| October 8, 1887 .....  | 64,317,500   | 16,229,700          | 80,587,200   | 27.4                              | 28.2             |
| October 15, 1887 ..... | 64,663,100   | 16,885,400          | 81,548,500   | 27.3                              | 28.1             |
| October 22, 1887 ..... | 64,918,700   | 16,735,500          | 81,654,500   | 27.4                              | 28.2             |
| October 29, 1887 ..... | 66,005,800   | 17,542,600          | 82,848,400   | 27.8                              | 28.6             |



The following table exhibits the transactions of the clearing-houses located in 37 cities for the year ending September 30, 1887, from official returns received from the manager of the New York Clearing-House, and a comparison is made with the year ending September 30, 1886, by indicating the increase or decrease in the exchanges and balances:

| Clearing-house at— | No. of members. | Exchanges for year ending September 30, 1887. | Balances for year ending September 30, 1887. | Comparison with year ending September 30, 1886. |              |                            |
|--------------------|-----------------|-----------------------------------------------|----------------------------------------------|-------------------------------------------------|--------------|----------------------------|
|                    |                 |                                               |                                              | Increase.                                       |              | Decrease.                  |
|                    |                 |                                               |                                              | Exchanges.                                      | Balances.    |                            |
| New York.....      | 65              | \$34,872,848,786                              | \$1,569,626,325                              | \$1,498,166,570                                 | \$50,060,940 | .....                      |
| Boston.....        | 52              | 4,408,269,993                                 | 510,625,457                                  | 399,704,727                                     | 17,527,457   | .....                      |
| Philadelphia.....  | 40              | 3,186,188,935                                 | 298,701,297                                  | 400,313,485                                     | 40,094,877   | .....                      |
| Chicago.....       | 21              | 2,887,276,059                                 | 301,574,676                                  | 326,906,787                                     | 10,348,598   | .....                      |
| Saint Louis.....   | 18              | 879,272,738                                   | 142,259,972                                  | 78,902,128                                      | .....        | *\$6,587,994               |
| Baltimore.....     | 23              | 665,676,756                                   | 89,504,281                                   | 65,091,763                                      | 7,970,677    | .....                      |
| San Francisco..... | 17              | 800,092,859                                   | 124,200,215                                  | 200,751,798                                     | 17,215,771   | .....                      |
| Pittsburgh.....    | 19              | 490,319,705                                   | 81,520,388                                   | 104,021,001                                     | 7,404,776    | .....                      |
| New Orleans.....   | 13              | 412,231,400                                   | 47,805,607                                   | .....                                           | 805,607      | †21,768,600                |
| Cincinnati.....    | 19              | 564,377,200                                   | 96,204,200                                   | 71,936,700                                      | 11,143,200   | .....                      |
| Providence.....    | 34              | 240,838,100                                   | No record.                                   | 6,987,400                                       | .....        | .....                      |
| Louisville.....    | 21              | 269,786,547                                   | 63,564,157                                   | 39,652,990                                      | 8,923,080    | .....                      |
| Milwaukee.....     | 11              | 240,127,909                                   | 40,817,909                                   | 46,350,700                                      | 6,411,187    | .....                      |
| Detroit.....       | 14              | 188,629,384                                   | 31,729,276                                   | 40,642,682                                      | 6,430,910    | .....                      |
| Cleveland.....     | 11              | 160,010,840                                   | No record.                                   | 39,914,603                                      | .....        | .....                      |
| Indianapolis.....  | 6               | 87,149,510                                    | 18,660,734                                   | 17,790,711                                      | 8,763,227    | .....                      |
| Kansas City.....   | 9               | 380,407,069                                   | No record.                                   | 115,397,901                                     | .....        | .....                      |
| Hartford.....      | 15              | 89,871,078                                    | 25,689,768                                   | 2,893,509                                       | .....        | *916,181                   |
| New Haven.....     | 10              | 63,931,325                                    | 15,176,902                                   | 7,080,963                                       | 1,434,272    | .....                      |
| Columbus.....      | 17              | 53,311,425                                    | 8,378,319                                    | 10,470,012                                      | .....        | *4,520,115                 |
| Memphis.....       | 7               | 94,241,496                                    | 24,020,213                                   | 18,890,007                                      | 4,621,463    | .....                      |
| Peoria.....        | 9               | 55,006,344                                    | 13,974,158                                   | 16,674,956                                      | 3,865,658    | .....                      |
| Worcester.....     | 8               | 47,197,687                                    | 13,466,230                                   | 3,640,068                                       | 647,142      | .....                      |
| Springfield.....   | 10              | 50,593,291                                    | 14,929,388                                   | 9,250,560                                       | 2,255,028    | .....                      |
| Lowell.....        | 7               | 31,670,050                                    | 10,108,362                                   | 4,909,878                                       | 1,087,183    | .....                      |
| Syracuse.....      | 8               | 28,596,708                                    | 6,358,243                                    | 1,819,356                                       | 210,189      | .....                      |
| Portland.....      | 6               | 49,588,652                                    | 9,495,080                                    | 2,921,292                                       | 659,007      | .....                      |
| Omaha.....         | 8               | 137,220,535                                   | No record.                                   | .....                                           | .....        | †25,075,365                |
| Saint Joseph.....  | 7               | 67,239,133                                    | 17,667,401                                   | 23,464,120                                      | 5,747,999    | .....                      |
| Denver.....        | 7               | 110,240,167                                   | 15,866,791                                   | .....                                           | 3,613,999    | †34,031,896                |
| Galveston.....     | 7               | 63,182,557                                    | No record.                                   | .....                                           | .....        | †9,920,239                 |
| Saint Paul.....    | 15              | 200,364,307                                   | 33,193,845                                   | 57,807,724                                      | .....        | .....                      |
| Minneapolis.....   | 14              | 184,700,022                                   | 30,465,326                                   | 24,370,250                                      | 5,024,902    | .....                      |
| Los Angeles.....   | 7               | New.                                          | New.                                         | New.                                            | .....        | .....                      |
| Grand Rapids.....  | 7               | 26,229,598                                    | 5,670,886                                    | No record 1886                                  | .....        | .....                      |
| Duluth.....        | 7               | New.                                          | New.                                         | New.                                            | .....        | *315,020                   |
| Norfolk.....       | 6               | 40,016,323                                    | 6,453,157                                    | 253,629                                         | .....        | .....                      |
| Total.....         | 575             | 52,126,704,488                                | 3,667,708,563                                | 3,636,978,270                                   | 222,267,149  | { 90,796,100<br>12,349,310 |

\* Balances.

† Exchanges.

From the above table it will be seen that the exchanges in New York City amounted to 66.9 per cent. of the whole sum, and the balances in that city were nearly 42.8 per cent. of the total balances.

#### DUTIES, ASSESSMENTS, AND REDEMPTION CHARGES.

National banks are subject to a semi-annual duty of one-half of 1 per cent. upon the average amount of their notes in circulation during the preceding six months. They are also required by the act of June 20, 1874, to pay the cost of the redemption of their notes at the office of the Treasurer of the United States at Washington, and the cost of the plates from which their notes are printed. Banks extending their corporate existence have to pay for new plates. Previously to the act of June 20, 1874, the expense of the plates had been paid out of the tax



on the banks, which at that time attached to capital and deposits as well as to circulation.

The banks are further required to pay the fees of the examiners employed to ascertain their condition, under section 5240, Revised Statutes of the United States.

The taxes and assessments collected during the past year were as follows :

|                                                             |                   |
|-------------------------------------------------------------|-------------------|
| Semi-annual duty on circulation.....                        | \$2, 044, 922. 75 |
| Cost of redemption of notes by United States Treasurer..... | 138, 967. 00      |
| Assessments for cost of plates, new banks.....              | 18, 850. 00       |
| Assessments for cost of plates, extended banks.....         | 1, 750. 00        |
| Assessments for examiners' fees, sec. 5240, R. S.....       | 110, 219. 88      |
| Total.....                                                  | 2, 314, 709. 63   |

It has not been customary heretofore to include assessments with taxes, but it seems proper to do so.

The following table is a comparative statement of taxes assessed as semi-annual duty on circulation, cost of redemption of notes, cost of plates, and examiners' fees for the past five years:

| Years.     | Semi-annual duty on circulation. | Cost of redemption of notes by United States Treasurer. | Assessments for cost of plates, new banks. | Assessment for cost of plates, extended banks. | Assessment for examiners' fees (sec. 5240, R. S.). | Total.            |
|------------|----------------------------------|---------------------------------------------------------|--------------------------------------------|------------------------------------------------|----------------------------------------------------|-------------------|
| 1883.....  | \$3, 132, 006. 73                | \$147, 592. 27                                          | \$25, 980. 00                              | \$34, 120. 00                                  | \$94, 606. 16                                      | \$3, 434, 305. 16 |
| 1884.....  | 3, 024, 668. 24                  | 160, 896. 65                                            | 18, 845. 00                                | 1, 950. 00                                     | 99, 642. 05                                        | 3, 306, 001. 94   |
| 1885.....  | 2, 794, 584. 01                  | 181, 857. 16                                            | 13, 150. 00                                | 97, 800. 00                                    | 107, 781. 73                                       | 3, 195, 172. 90   |
| 1886.....  | 2, 592, 021. 33                  | 168, 243. 35                                            | 14, 810. 00                                | 24, 825. 00                                    | 107, 272. 83                                       | 2, 907, 172. 51   |
| 1887.....  | 2, 044, 922. 75                  | 138, 967. 00                                            | 18, 850. 00                                | 1, 750. 00                                     | 110, 219. 88                                       | 2, 314, 709. 63   |
| Total..... | 13, 588, 203. 06                 | 797, 556. 43                                            | 91, 635. 00                                | 160, 445. 00                                   | 519, 522. 65                                       | 15, 157, 362. 14  |

The total tax collected on circulation up to July 1, 1887, amounted to \$65,841,721.30.

#### STATE TAXATION OF NATIONAL BANKS.

There has been for some years more or less friction arising out of what is claimed to be discrimination against national banks in the tax laws of some of the States, and in consequence a contention has been going on as to the meaning of so much of section 5219 of the Revised Statutes of the United States as imposes a restriction upon State legislatures in determining and directing the manner of assessing and collecting taxes on national-bank shares. Section 5219 of the Revised Statutes of the United States is as follows:

Nothing herein shall prevent all the shares in any association from being included in the valuation of the personal property of the owner or holder of such shares, in assessing taxes imposed by authority of the State within which the association is located; but the legislature of each State may determine and direct the manner and place of taxing all the shares of national banking associations located within the State, subject only to the two restrictions, that the taxation shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State, and that the shares of any national banking association owned by non-residents of any State shall be taxed in the city or town where the bank is located, and not elsewhere. Nothing herein shall be construed to exempt the real property of associations from either State, county, or municipal taxes, to the same extent, according to its value, as other real property is taxed.



It will be seen that the only restrictions upon State legislatures in determining and directing the manner and place of taxing all the shares of national banks located within the State are two: first, a restriction as to the manner, viz: "that the taxation shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of the State;" and, secondly, a restraint as to the place of taxation, which it is needless to quote, as no doubt seems to have arisen as to its meaning.

The contention over the true interpretation of the clause applying to the rate of taxation has been serious.

In various States the banks have appealed from local assessors and tax collectors to the courts, and during the past year the Supreme Court has finally laid down the meaning and intent of this clause.

The only question now open is whether the clause, as construed by the Supreme Court during the past year, expresses the purpose of Congress, and this question can be answered by Congress alone.

It is claimed by the national banks in many States that the construction placed upon the law deprives them of the full measure of protection which it was the intention of Congress to provide.

Following is the full text of the decision of the Supreme Court:

Mr. Justice MATTHEWS delivered the opinion of the court.

The bill in this case was filed by the appellant, an association organized as a national bank, in the city of New York, the object and prayer of which were to restrain the collection of taxes assessed upon its stockholders in respect to their shares therein, on the ground that the taxes assessed and sought to be collected by the defendants were illegal and void under section 5219 of the Revised Statutes of the United States, as being at a greater rate than those assessed under the laws of New York upon other moneyed capital in the hands of the individual citizens of that State. The assessment in question was made for the year 1885, by the proper officer, acting in pursuance of section 312 of an act of the legislature of the State of New York, passed July 1, 1882, entitled "An act to revise the statutes of this State relating to banks, banking and trust companies," which reads as follows:

SEC. 312. The stockholders in every bank or banking association organized under the authority of this State, or of the United States, shall be assessed and taxed on the value of their shares of stock therein; said shares shall be included in the valuation of the personal property of such stockholders in the assessment of taxes at the place, city, town, or ward where such bank or banking association is located, and not elsewhere, whether the said stockholders reside in said place, city, town, or ward or not; but in the assessment of said shares each stockholder shall be allowed all the deductions and exceptions allowed by law in assessing the value of other taxable personal property owned by individual citizens of this State, and the assessment and taxation shall not be at a greater rate than is made or assessed upon other moneyed capital in the hands of individual citizens of this State. In making such assessment there shall also be deducted from the value of such shares such sum as is in the same proportion to such value as is the assessed value of the real estate of the bank or banking association, and in which any portion of their capital is invested, in which said shares are held, to the whole amount of the capital stock of said bank or banking association. Nothing herein contained shall be held or construed to exempt the real estate of banks or banking associations from either State, county, or municipal taxes, but the same shall be subject to State, county, municipal, and other taxation to the same extent and rate and in the same manner according to its value, as other real estate is taxed. The local authorities charged by law with the assessment of the said shares shall, within ten days after they have completed such assessment, give written notice to each bank or banking association of such assessment of the shares of its respective shareholders, and no personal or other notice to such shareholders of such assessment shall be necessary for the purpose of this act.

The hearing in the circuit court was had upon an agreed statement of facts, as follows:

"It is hereby stipulated and agreed by and between the parties to the above-entitled suit, that, for the purpose of the trial of this cause, the facts hereinafter stated are true, and that the cause be submitted for trial and decree upon such statement alone, together with the pleadings:

"1. That the complainant, on the second Monday of January, A. D. 1885, and for several months prior thereto, had a capital stock of the par value of \$1,000,000 and a



surplus fund of \$200,000; that nearly the whole of said capital and surplus fund was during that period, invested in bonds of the United States of the par value of \$949,000, and of a market value and cost largely exceeding that sum; that its shares of stock were each of the par value of \$100 and of the number of 10,000, and were then held by 142 persons and corporations, 50 of whom, owning 1,877 shares, were residents of States other than the State of New York, and the remainder residents of the State of New York.

"2. That, on the second Monday of January, 1885, the proper tax officers of the city of New York, acting under chapter 409 of the Laws of 1882 of the State of New York, did value and assess for taxation the shares of stock of said bank against the individual shareholders thereof, at the rate of \$89 per share, after deducting the proportion of the assessed value of the real estate of said bank applicable to each share of stock, as by law required, making the total gross valuation of said shares in the hands of the shareholders the sum of \$890,000, from which sum the debts of sundry indebted stockholders, amounting to \$89,128, were deducted, as by law allowed, leaving the total valuation of said shares against said stockholders upon which taxes were thereafter assessed the sum of \$800,872.

"3. That, on the second Monday of January, 1885, the aggregate actual value of the shares of stock of the incorporated moneyed and stock corporations incorporated by the laws of the State of New York deriving an income or profit from their capital or otherwise (not including life insurance companies, trust companies, banks, or banking associations, organized under the authority of this State or of the United States) amounted to the sum of \$755,018,892; that 'Exhibit A,' hereto appended and made a part of this agreement, contains a list of the corporations whose shares of capital stock are embraced in said sum of \$755,018,892, and also shows the total par value of the shares of capital stock of each of said corporations.

"4. That, at the period aforesaid, the aggregate actual value of the shares of stock of the life insurance companies incorporated under the laws of this State amounted to the sum of \$3,540,000, and at the same period the aggregate value of the personal property of said companies, consisting of mortgages, loans with collateral security, State, county and municipal bonds, and railroad bonds and shares of stock of corporations (but not including the bonds of the United States nor the shares of corporations created by the State of New York), amounted to \$195,257,305; all of which is shown in detail in the schedule hereto annexed, marked 'Exhibit B.'

"5. That, at the said period, the aggregate actual value of the shares of the capital stock of the trust companies existing in the State of New York and organized under its laws amounted to \$32,018,900, as is shown in detail in the schedule hereto annexed, marked 'Exhibit C,' of which sum the amount of \$30,215,900 was of trust companies located in the city of New York.

"6. That, at the same period, the aggregate actual value of the deposits due by the savings banks of this State to depositors was \$437,107,501 (not including the surplus accumulated by the said corporations, amounting to \$68,669,001).

"7. That the aggregate actual value of the bonds and stocks issued by the city of New York, subject to the provisions of chapter 552 of the Laws of 1880, at the said period, amounted to \$13,467,000.

"8. That the aggregate actual value at the same period of the shares of stock of corporations created by States other than the State of New York, owned by the citizens of the State of New York, amounted to at least the sum of \$250,000,000.

"9. The assessed valuation of all personal property, after making the deductions allowed by law, in the city of New York (at the said period), as shown by the annual record of the assessed valuation of real and personal estate of the said city for the year 1885, was \$202,673,806. This sum included the capital of corporations (after making deductions for investments thereof in real estate, shares of New York corporations, taxable upon their capital stock under the laws of this State, and non-taxable securities), as follows:

|                               |               |
|-------------------------------|---------------|
| Insurance companies .....     | \$2, 146, 379 |
| Trust companies .....         | 156, 506      |
| Miscellaneous companies ..... | 29, 234, 409  |
| Railroad companies .....      | 12, 339, 871  |

"It also included:

|                                |              |
|--------------------------------|--------------|
| Shares of national banks ..... | 45, 046, 074 |
| Shares of State banks .....    | 15, 700, 220 |

"The sum so deducted for the value of the real estate belonging to said trust companies located in the city of New York did not exceed \$2,336,572.31.

|                                                                          |                    |
|--------------------------------------------------------------------------|--------------------|
| The assessed value of the real estate in said city for said period is... | \$1, 168, 443, 137 |
| And in the said State, including the city of New York, is.....           | 2, 761, 973, 845   |
| The latter sum including the sum of about.....                           | 340, 000, 000      |



being the assessed value of the real estate located in said State belonging to corporations.

"The 'aggregate amount of the taxable personal estate' within the State of New York, exclusive of said city, after deducting debts due by the owners thereof for the year ending December 31, 1884, as assessed by the assessors and returned to the State comptroller, is \$151,632,369.

"This sum included the capital of corporations (after making the deductions for investments thereof in real estate, shares of New York corporations taxable under their capital stock under the laws of this State and non-taxable securities), of the amount of \$34,466,612.

The aggregate capital stock, taken at par, of the national banks outside of the city of New York, but within the State of New York, on December 20, 1884, as shown by the report of the Comptroller of the Currency of the United States, was ..... \$36,804,160

And that of State banks, outside of the said city, but within said State, as shown by the report of the bank superintendent of New York, is... 8,128,000

Total (outside of New York City) ..... 44,932,160

The total par value of the shares of national banks in said State, including the city of New York, for the period aforesaid, is ..... 83,054,160

And of the State banks ..... 32,815,700

"10. That it is the intention of the defendants, unless restrained by injunction, to collect the said tax levied by them against the shareholders of the said complainant upon said shares by the use of all needful legal process.

"11. That any statutes of the United States or of the State of New York may be cited and relied upon before the said court as if herein fully set forth."

From a decree dismissing the bill the present appeal is prosecuted.

Section 5219 of the Revised Statutes of the United States is as follows:

"Nothing herein shall prevent all the shares in any association from being included in the valuation of the personal property of the owner or holder of such shares in assessing taxes imposed by authority of the State within which the association is located; but the legislature of each State may determine and direct the manner and place of taxing all the shares of national banking associations located within the State, subject only to the two restrictions that the taxation shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State, and that the shares of any national banking association owned by non-residents of any State shall be taxed in the city or town where the bank is located and not elsewhere. Nothing herein shall be construed to exempt the real property of associations from either State, county, or municipal taxes to the same extent, according to its value, as other real property is taxed."

In the present case no question is raised by the appellant as to the validity of section 312, chapter 409, of the Laws of New York of 1882, considered by itself, nor in reference to the rule of valuation or assessment which it prescribes. No exception is taken to the form of the assessment, nor is the case based in any degree upon the dereliction of the assessing officers in the discharge of their duties, there being no allegation and no proof that they have not performed their whole duty under the statutes of the State.

The proposition which the appellant seeks to establish is, that the State of New York, in seeking to tax national-bank shares, has not complied with the condition contained in section 5219 of the Revised Statutes, that such taxation shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State, "in that, it has by its legislation expressly exempted from all taxes in the hands of the individual citizens numerous species of moneyed capital, aggregating in actual value the sum of \$1,686,000,000, whilst it has by its laws subjected national-bank shares in the hands of individual holders thereof (aggregating a par value of \$83,000,000), and State-bank shares (having a like value of \$22,815,700), to taxation upon their full actual value, less only a proportionate amount of the real estate owned by the bank." This exemption, it is claimed, is of a "very material part relatively" of the whole, and renders the taxation of national-bank shares void.

The exemptions thus referred to are classified as follows:

1st. The shares of stock in the hands of the individual shareholders of all incorporated "moneyed or stock corporations deriving an income or profit from their capital or otherwise, incorporated by the laws of New York, not including trust companies and life insurance companies, and State or national banks." The value of such shares, it is admitted, amounts to \$755,018,892.

2d. Trust companies and life insurance companies. The actual value of the shares of stock in trust companies amounts to \$32,018,900, and the actual value of the shares in life insurance companies amounts to \$3,540,000, which life insurance companies, it



is admitted, are the owners of personal property consisting of mortgages, loans, stocks, and bonds to the value of \$195,257,305.

3d. Savings banks and the deposits therein. The deposits amount to \$437,107,501, and an accumulated surplus to \$68,669,001.

4th. Certain municipal bonds issued by the city of New York under an act passed in 1880, of the value of \$13,467,000.

5th. Shares of stocks in corporations created by States other than New York, in the hands of individual holders, residents of said State, amounting to \$250,000,000.

It is argued by the appellant that these exemptions bring the case within the decision of *Boyer v. Boyer*, 113 U. S., 689. In that case, referring to the legislation of Pennsylvania, it was said: "The burden of county taxation imposed by the latter act has at all events been removed from all bonds or certificates of loan issued by any railroad company incorporated by the State; from shares of stock in the hands of stockholders of any institution or company of the State which in its corporate capacity is liable to pay a tax into the State treasury under the act of 1859; from mortgages, judgments, and recognizances of every kind; from moneys due or owing upon articles of agreement for the sale of real estate; from all loans, however made, by corporations which are taxable for State purposes when such corporations pay into the State treasury the required tax on such indebtedness."

This enumeration of exempted property, the amounts of which were stated in the bill and admitted by the demurrer, was held to include such a material portion relatively of the moneyed capital in the hands of individual citizens as to make the tax upon the shares of national banks an unfair discrimination against that class of property, but no attempt was made in the opinion of the court to define the meaning of the words "moneyed capital in the hands of individual citizens" as used in the statute, or to enumerate all the various kinds of property or investments that came within its description, or to show that shares of stock in the hands of stockholders of every institution, company, or corporation of a State, having a capital employed for the purpose of earning dividends or profits for its stockholders, were taxable as moneyed capital in the hands of individual citizens.

It is accordingly contended on behalf of the appellees in the present case, first, that the shares of stock in the various companies incorporated by the laws of New York as moneyed or stock corporations, deriving an income or profit from their income or otherwise, including trust companies, life insurance companies, and savings banks, are not moneyed capital in the hands of the individual citizen within the meaning of the act of Congress; second, that if any of them are, then the corporations themselves are taxed under the laws of New York in such a manner and to such an extent that the shares of stock therein are in fact subject to a tax equal to that which is assessed upon shares of national banks; and third, that if there are any exceptions, they are immaterial in amount and based upon considerations which exclude them from the operation of the rule of relative taxation intended by the act of Congress.

In view of the nature of the contention between the parties to this suit, and the extent and value of the interests involved, it becomes necessary to review with care the previous decisions of this court upon the same subject, and to endeavor to state with precision the rule of relative taxation prescribed to the States by Congress on shares of national banks.

The national-banking act of 1864 (13 Stat., 111), in addition to the restrictions now imposed upon the State taxation of national-bank shares, declared "that the tax so imposed, under the laws of any State, upon the shares of any of the associations authorized by this act, shall not exceed the rate imposed upon the shares in any of the banks organized under the authority of the State where such association is located." In the re-enactment of this statute in 1868 (15 Stat., 34), this proviso was omitted. The case of *Van Allen v. Assessors*, 3 Wallace, 573, was decided under the act of 1864 as originally enacted. In that case the taxing law of New York, which was in question, was held to be invalid, because it levied no taxes upon shares in State banks at all, the tax being assessed upon the capital of the banks after deducting that portion which was invested in securities of the United States; and it was held that this tax on the capital was not a tax on the shares of the stockholders equivalent to that on the shares in national banks. It was also decided in that case that it was competent for the States, under the permission of Congress, to tax the shares of national-bank stock held by individuals, notwithstanding the capital of the bank was invested in bonds of the United States which were not subject to taxation.

It appears, therefore, as the result of the decision in that case, that a tax upon the capital of a State bank, levied upon the value thereof, after deducting such part as was invested in non-taxable Government bonds, was less than an equivalent for a tax upon the shares of national banks from which no such deduction was permitted. Accordingly, in the case of *People v. The Commissioners*, 4 Wallace, 244, the complaint was made on behalf of individual owners of national-bank stock taxed in New York, that no deduction was permitted to them from the value of their shares on account of the capital of the bank being invested in non-taxable Government bonds, while such



deduction was allowed in favor of insurance companies and individuals in the assessment for taxation of the value of their personal property; and it was contended, therefore, that the relators in that case were taxed upon their shares of national-bank stock at a greater rate than was assessed upon other moneyed capital in the hands of individual citizens. In reference to this supposed inequality the court said: "The answer is, that, upon a true construction of this clause of the act, the meaning and intent of the law-makers were that the rate of taxation of the shares should be the same or not greater than upon the moneyed capital of the individual citizen, which is subject or liable to taxation. That is, no greater proportion or percentage of tax in the valuation of the shares should be levied than upon other moneyed taxable capital in the hands of the citizens. This rule seems to be as effectual a test to prevent unjust discrimination against the shareholders as could well be devised. It embraces a class which constitutes the body politic of the State, who make its laws and provide for its taxes. They can not be greater than the citizens impose upon themselves. It is known as sound policy that in every well regulated and enlightened state or government, certain descriptions of property and also certain institutions, such as churches, hospitals, academies, cemeteries, and the like, are exempt from taxation; but these exemptions have never been regarded as disturbing the rates of taxation, even where the fundamental law had ordained that it should be uniform." The Court then proceeded to show that the exclusion, as the subject of taxation, of Government securities held by individuals, from their moneyed capital, was by authority of the United States, and hence it would be a contradiction to infer that Congress meant to include the same Government securities as a part of that moneyed capital which it required to be taxed by the States at a rate equal to that imposed by the latter upon the shares held by individuals of national-bank stock.

The other objection taken to the validity of the tax complained of was, that insurance companies created under the laws of the State were authorized to deduct from the amount of their capital and surplus profits, for purposes of taxation, such part as was invested in United States securities. In reference to this the court said: "The answer is, that this clause does not refer to the rate of assessments upon insurance companies as a test by which to prevent discrimination against the shares; that is confined to the rate of assessments upon moneyed capital in the hands of individual citizens. These institutions are not within the words or the contemplation of Congress; but even if they were, the answer we have already given to the deduction of these securities in the assessment of the property of individual citizens is equally applicable to them."

In *Lionberger v. Rouse*, 9 Wallace, 468, it was held that the proviso originally contained in the act of 1864, and omitted from the act of 1868, expressly referring to State banks, was limited to State banks of issue. The court said (p. 474): "There was nothing to fear from banks of discount and deposit merely, for in no event could they work any displacement of national-bank circulation." Of course, so far as investments in such banks are moneyed capital in the hands of individuals, they are included in the clause as it now stands.

In the case of *Hepburn v. School Directors*, 23 Wallace, 480, it was decided to be competent for the State to value, for taxation, shares of stock in a national bank at their actual value, even if in excess of their par value, provided thereby they were not taxed at a greater rate than was assessed upon other moneyed capital in the hands of individual citizens of the State. It was a further question in that case whether the exemption from taxation by statute of "all mortgages, judgments, recognizances, and moneys owing upon articles of agreement for the sale of real estate" made the taxation of shares in national banks unequal and invalid. This was decided in the negative on two grounds: first, that the exemption was founded upon the just reason of preventing a double burden by the taxation both of property and of the debts secured upon it; and, second, because it was partial only, not operating as a discrimination against investments in national-bank shares. The court said: "It could not have been the intention of Congress to exempt bank shares from taxation because some moneyed capital was exempt."

The subject was further considered in the case of *Adams v. Nashville*, 95 U. S., 19. One of the questions in that case had reference to an exemption from taxation by State authority of interest-paying bonds issued by the municipal corporation of the city of Nashville, in the hands of individuals. It was held that the exemption did not invalidate assessment upon the shares of national banks. The court said (p. 22): "The act of Congress was not intended to curtail the State power on the subject of taxation. It simply required that capital invested in national banks should not be taxed at a greater rate than like property similarly invested. It was not intended to cut off the power to exempt particular kinds of property, if the legislature chose to do so. Homesteads to a specified value, a certain amount of household furniture (the six plates, six knives and forks, six teacups and saucers, of the old statutes), the property of clergymen to some extent, school-houses, academies, and libraries, are generally exempt from taxation. The discretionary power of the



legislatures of the States over all these subjects remains as it was before the act of Congress of June, 1864. The plain intention of that statute was to protect the corporations formed under its authority from unfriendly discrimination by the States in the exercise of their taxing power."

In *People v. Weaver*, 100 U. S., 539, it was held that the prohibition against the taxation of national-bank shares at a greater rate than that imposed upon other moneyed capital in the hands of individual citizens could not be evaded by the assessment of equal rates of taxation upon unequal valuations, and that consequently where the State statute authorized individuals to deduct the amount of debts owing by them from the assessed value of their personal property and moneyed capital subject to taxation, the owners of shares of national banks were entitled to the same deduction. The cases of *The Supervisors v. Stanley*, 105 U. S., 305; *Hills v. Exchange Bank*, *Ibid.*, 319; *Evansville Bank v. Britton*, *Ibid.*, 322, and *Cummings v. National Bank*, 101 U. S., 153, are applications of the same principle.

The rule of decision in *Van Allen v. Assessors*, 3 Wallace, 573, is not inconsistent with that followed in *People v. The Commissioners*, 4 Wallace, 244. In the former of these cases the comparison was between taxes levied upon the shares of national banks and taxes levied upon the capital of State banks. In the valuation of the capital of State banks for this taxation, non-taxable securities of the United States were necessarily excluded, while in the valuation of shares of national banks no deduction was permitted on account of the fact that the capital of the national banks was invested in whole or in part in Government bonds. The effect of this was, of course, to discriminate to a very important extent in favor of investments in state banks, the shares in which *eo nomine* were not taxed at all, while their taxable capital was diminished by the subtraction of the Government securities in which it was invested, and against national-bank shares taxed without such deduction at a value necessarily and largely based on the value of the Government securities in which by law a large part of the capital of the bank was required to be invested. In the case of *People v. The Commissioners* the comparison was not between the taxation of shareholders in national banks and of shareholders in State banking institutions, but between the taxation of national-bank shares and that of personal property held by individuals and insurance companies from the valuation of which the deduction was permitted of the amount of non-taxable Government securities held by them respectively. The general ground of the decision was, that the exemption was not an unfriendly discrimination against investments in national banks in favor of other investments of a similar and competing character. It was held that the exemption, under State authority, of United States securities, which it was not lawful for the State to tax, could not be considered an unwarranted exemption in that case. It was also held that the language of the act of Congress which fixed the rate of taxation upon national-bank shares, by reference to that imposed by the State "upon other moneyed capital in the hands of individual citizens," excluded from the comparison moneyed capital in the hands of corporations, unless the corporations were of that character, such as State banks were held to be in the case of *Van Allen v. The Assessors*, that shares of stock in them fell within the description of "moneyed capital in the hands of individual citizens." In that way a distinction was established between shares of stock held in banking corporations and those held in insurance companies and other business, trading, manufacturing, and miscellaneous corporations whose business and operations were unlike those of banking institutions.

It follows, as a deduction from these decisions, that "moneyed capital in the hands of individual citizens" does not necessarily embrace shares of stock held by them in all corporations whose capital is employed, according to their respective corporate powers and privileges, in business carried on for the pecuniary profit of shareholders, although shares in some corporations, according to the nature of their business, may be such moneyed capital. The rule and test of this difference is not to be found in that quality attached to shares of stock in corporate bodies generally whereby the certificates of ownership have a certain appearance of negotiability, so as easily to be transferred by delivery under blank powers of attorney, and to be dealt in by sales at the stock exchange, or used as collateral for loans, as though they were negotiable security for money. This quality, in a greater or less degree, pertains to all stocks in corporate bodies, the facility of their use in this way being in proportion to the estimated wealth and credit, present or prospective, of the corporation itself. Neither is the difference to be determined by the character of the investments in which, either by law or in fact, the bulk of the capital and the accumulated surplus of the corporation is from time to time invested. It does not follow, because these are invested in such a way as properly to constitute moneyed capital, that the shares of stock in the corporations themselves must necessarily be within the same description. Such is the case of insurance companies, in respect to which it was held, in *People v. The Commissioners*, that shares of stock in them were not taxable as "moneyed capital in the hands of individual citizens;" and that the language of the act of Congress does not include moneyed capital in the hands of corporations.



The true test of the distinction, therefore, can only be found in the nature of the business in which the corporation is engaged.

The key to the proper interpretation of the act of Congress is its policy and purpose. The object of the law was to establish a system of national banking institutions, in order to provide a uniform and secure currency for the people, and to facilitate the operations of the Treasury of the United States. The capital of each of the banks in this system was to be furnished entirely by private individuals; but, for the protection of the Government and the people, it was required that this capital, so far as it was the security for its circulating notes, should be invested in the bonds of the United States. These bonds were not subjects of taxation; and neither the banks themselves, nor their capital, however invested, nor the shares of stock therein held by individuals, could be taxed by the States in which they were located without the consent of Congress, being exempted from the power of the States in this respect, because these banks were means and agencies established by Congress in execution of the powers of the Government of the United States. It was deemed consistent, however, with these national uses, and otherwise expedient, to grant to the States the authority to tax them within the limits of a rule prescribed by the law. In fixing those limits it became necessary to prohibit the States from imposing such a burden as would prevent the capital of individuals from freely seeking investment in institutions which it was the express object of the law to establish and promote. The business of banking, including all the operations which distinguish it, might be carried on under State laws, either by corporations or private persons, and capital in the form of money might be invested and employed by individual citizens in many single and separate operations forming substantial parts of the business of banking. A tax upon the money of individuals, invested in the form of shares of stock in national banks, would diminish their value as an investment and drive the capital so invested from this employment, if at the same time similar investments and similar employments under the authority of State laws were exempt from an equal burden. The main purpose, therefore, of Congress, in fixing limits to State taxation on investments in the shares of national banks, was to render it impossible for the State, in levying such a tax, to create and foster an unequal and unfriendly competition, by favoring institutions or individuals carrying on a similar business and operations and investments of a like character. The language of the act of Congress is to be read in the light of this policy.

Applying this rule of construction, we are led, in the first place, to consider the meaning of the words "other moneyed capital," as used in the statute. Of course it includes shares in national banks; the use of the word "other" requires that. If bank shares were not moneyed capital, the word "other" in this connection would be without significance. But "moneyed capital" does not mean all capital the value of which is measured in terms of money. In this sense, all kinds of real and personal property would be embraced by it, for they all have an estimated value as the subjects of sale. Neither does it necessarily include all forms of investment in which the interest of the owner is expressed in money. Shares of stock in railroad companies, mining companies, manufacturing companies, and other corporations, are represented by certificates showing that the owner is entitled to an interest, expressed in money value, in the entire capital and property of the corporation, but the property of the corporation which constitutes its invested capital may consist mainly of real and personal property, which, in the hands of individuals, no one would think of calling moneyed capital, and its business may not consist in any kind of dealing in money, or commercial representative of money.

So far as the policy of the Government in reference to national banks is concerned, it is indifferent how the States may choose to tax such corporations as those just mentioned, or the interest of individuals in them, or whether they should be taxed at all. Whether property interests in railroads, in manufacturing enterprises, in mining investments, and others of that description, are taxed or exempt from taxation, in the contemplation of the law, would have no effect upon the success of national banks. There is no reason, therefore, to suppose that Congress intended, in respect to these matters, to interfere with the power and policy of the States. The business of banking, as defined by law and custom, consists in the issue of notes payable on demand, intended to circulate as money where the banks are banks of issue; in receiving deposits payable on demand; in discounting commercial paper; making loans of money on collateral security; buying and selling bills of exchange; negotiating loans, and dealing in negotiable securities issued by the Government, State and national, and municipal and other corporations. These are the operations in which the capital invested in national banks is employed, and it is the nature of that employment which constitutes it in the eye of this statute "moneyed capital." Corporations and individuals carrying on these operations do come into competition with the business of national banks, and capital in the hands of individuals thus employed is what is intended to be described by the act of Congress. That the words of the law must be so limited appears from another consideration; they do not embrace any moneyed



capital in the sense just defined, except that in the hands of individual citizens. This excludes moneyed capital in the hands of corporations, although the business of some corporations may be such as to make the shares therein belonging to individuals moneyed capital in their hands, as in the case of banks. A railroad company, a mining company, an insurance company, or any other corporation of that description, may have a large part of its capital invested in securities payable in money, and so may be the owners of moneyed capital; but, as we have already seen, the shares of stock in such companies held by individuals are not moneyed capital.

The terms of the act of Congress, therefore, include shares of stock or other interests owned by individuals in all enterprises in which the capital employed in carrying on its business is money, where the object of the business is the making of profit by its use as money. The moneyed capital thus employed is invested for that purpose in securities by way of loan, discount, or otherwise, which are from time to time, according to the rules of the business, reduced again to money and reinvested. It includes money in the hands of individuals employed in a similar way, invested in loans, or in securities for the payment of money, either as an investment of a permanent character, or temporarily with a view to sale or repayment and reinvestment. In this way the moneyed capital in the hands of individuals is distinguished from what is known generally as personal property. Accordingly, it was said in *Evansville Bank v. Britton*, 105 U. S., 322: "The act of Congress does not make the tax on personal property the measure of the tax on the bank shares in the State, but the tax on moneyed capital in the hands of the individual citizens. Credits, money loaned at interest, and demands against persons or corporations are more purely representative of moneyed capital than personal property, so far as they can be said to differ. Undoubtedly there may be said to be much personal property exempt from taxation without giving bank shares a right to similar exemption, because personal property is not necessarily moneyed capital. But the rights, credits, demands, and money at interest mentioned in the Indiana statute, from which bona-fide debts may be deducted, all mean moneyed capital invested in that way."

This definition of moneyed capital in the hands of individuals seems to us to be the idea of the law, and ample enough to embrace and secure its whole purpose and policy.

From this view, it follows that the mode of taxation adopted by the State of New York in reference to its corporations, excluding for the present trust companies and savings banks, does not operate in such a way as to make the tax assessed upon shares of national banks at a greater rate than that imposed upon other moneyed capital in the hands of individual citizens.

This is the conclusion reached on similar grounds by the court of appeals of New York. In the case of *McMahon v. Palmer*, 102 N. Y., 176, that court said:

"Our system of laws, with reference to the taxation of incorporated companies and capital invested therein, has been carefully framed with a view of reaching all taxable property and subjecting it to equality of burden, so far as that object is attainable in a matter so complex. In view of the wide variation in the employable value of such investments and the frequent mutations in their conditions, it is by no means certain that this object has not been attained with reasonable accuracy. It is quite clear, from even this cursory review of the statutes, that if any discrimination is made by our laws in taxing capital invested, it is not to the prejudice of that employed in banking corporations. Even if this were not the result of the statute, we are of opinion that investments in the shares of companies named do not come within the meaning of that clause in the Federal statutes referring to other moneyed capital in the hands of individuals. That phrase, as generally employed, distinguishes such capital from other personal property, and investments in the various manufacturing and industrial enterprises. And this is the sense in which it is used in our tax laws, as appears by reference to the statutes."

The cases of trust companies and saving banks require separate consideration. Section 312 of chapter 409 of the act of 1882 is a re-enactment of section 3 of chapter 596 of the laws of 1880, except that in the latter trust companies were included with banks and banking institutions, so as to subject the stockholders therein to the same rule of assessment and taxation on the value of their shares of stock. The present statute omits them from the corresponding section. The consequence is, that trust companies are taxable, as other corporations, under the act of 1857, for local purposes, upon the actual value of their capital stock. By chapter 361 of the laws of 1881, as amended, they are subjected to a franchise tax, in the nature of an income tax, payable to the State for State purposes. It is argued, from this legislation, in reference to the taxation of trust companies, that it discloses an evident intent to discriminate in favor of the latter as between them and banks, including national banks; and it is argued that, considering the nature of the business in which trust companies are engaged, it is a material and unfriendly discrimination in favor of State institutions engaged to some extent in a competing business with that of national banks. Trust companies,



however, in New York, according to the powers conferred upon them by their charters and habitually exercised, are not in any proper sense of the word banking institutions. They have the following powers: To receive moneys in trust and to accumulate the same at an agreed rate of interest; to accept and execute all trusts of every description committed to them by any person or corporation or by any court of record; to receive the title to real or personal estate on trusts created in accordance with the laws of the State, and to execute such trusts; to act as agents for corporations in reference to issuing, registering, and transferring certificates of stock and bonds, and other evidences of debt; to accept and execute trusts for married women in respect to their separate property; and to act as guardian for the estates of infants. It is required that their capital shall be invested in bonds and mortgages on unincumbered real estate in the State of New York worth double the amount loaned thereon, or in stocks of the United States or of the State of New York, or of the incorporated cities of that State.

It is evident, from this enumeration of powers, that trust companies are not banks in the commercial sense of that word, and do not perform the functions of banks in carrying on the exchanges of commerce. They receive money on deposit, it is true, and invest it in loans, and so deal, therefore, in money and securities for money in such a way as properly to bring the shares of stock held by individuals therein within the definition of moneyed capital in the hands of individuals, as used in the act of Congress. But we fail to find in the record any sufficient ground to believe that the rate of taxation, which in fact falls upon this form of investment of moneyed capital, is less than that imposed upon shares of stock in national banks.

It appears from the tax laws of New York applicable to the subject, as judicially construed by the court of appeals of that State, that the capital stock of such a corporation is to be assessed at its actual value. The actual value of the whole capital stock is ascertained by reference, among other standards, to the market price of its shares, so that the aggregate value of the entire capital may be the market price of one multiplied by the whole number of shares. *Oswego Starch Factory v. Dolloway*, 21 N. Y., 449; *The People v. The Commissioners of Taxes*, 95 N. Y., 554. From this are to be deducted, of course, the real estate of the corporation otherwise taxed, and the value of such part of the capital stock as is invested in non-taxable property, such as securities of the United States. In addition to this, the corporation, as already stated, pays to the State, as a State tax, a tax upon its franchise based upon its income; the tax on the capital being for local purposes.

It is evident, we think, that taxation in this mode is at least equal to that upon the shares of individual stockholders, for if the same property was held for the same uses and taxed by the same rule in the hands of individuals, as moneyed capital, it would be subject to precisely the same deductions; in addition to which the individual would be entitled to make a further deduction of any debts he might owe. Upon these grounds, therefore, we are of opinion that this mode of taxing trust companies does not create the inequality which the appellant alleges.

In the case of savings banks, we assume that neither the bank itself nor the individual depositor is taxed on account of the deposits. The language of the statute (section 4, chapter 456, laws of 1857) is as follows:

"Deposits in any banks for savings, which are due to the depositors, . . . shall not be liable to taxation, other than the real estate and stocks which may be owned by such bank or company, and which are now liable to taxation under the laws of this State."

According to the stipulation in this case, the deposits in such banks amount to \$437,107,501, with an accumulated surplus of \$68,669,001. It can not be denied that these deposits constitute moneyed capital in the hands of individuals within the terms of any definition which can be given to that phrase; but we are equally clear that they are not within the meaning of the act of Congress in such a sense as to require that, if they are exempted from taxation, shares of stock in national banks must thereby also be exempted from taxation. No one can suppose for a moment that savings banks come into any possible competition with national banks of the United States. They are what their name indicates, banks of deposit for the accumulation of small savings belonging to the industrious and thrifty. To promote their growth and progress is the obvious interest and manifest policy of the State. Their multiplication can not in any sense injuriously affect any legitimate enterprise in the community. We have already seen that by previous decisions of this court it has been declared that "it could not have been the intention of Congress to exempt bank shares from taxation because some moneyed capital was exempt" (*Hepburn v. School Directors*, 23 Wallace, 480), and that "the act of Congress was not intended to curtail the State power on the subject of taxation. It simply required that capital invested in national banks should not be taxed at a greater rate than like property similarly invested. It was not intended to cut off the power to exempt particular kinds of property, if the legislature chose to do so." *Adams v. Nashville*, 95 U. S., 19. The only limitation, upon deliberate reflection, we now think it necessary to add, is that



these exemptions should be founded upon just reason, and not operate as an unfriendly discrimination against investments in national-bank shares. However large, therefore, may be the amount of moneyed capital in the hands of individuals, in the shape of deposits in savings banks as now organized, which the policy of the State exempts from taxation for its own purposes, that exemption cannot affect the rule for the taxation of shares in national banks, provided they are taxed at a rate not greater than other moneyed capital in the hands of individual citizens otherwise subject to taxation.

It is further objected, on similar grounds, to the validity of the assessment complained of in this case that municipal bonds of the city of New York to the amount of \$13,467,000 are also exempted from taxation. The amount of the exemption in this case is comparatively small, looking at the whole amount of personal property and credits which are the subjects of taxation; not large enough, we think, to make a material difference in the rate assessed upon national-bank shares; but, independently of that consideration, we think the exemption is immaterial. Bonds issued by the State of New York, or under its authority by its public municipal bodies, are means for carrying on the work of the government, and are not taxable even by the United States, and it is not a part of the policy of the government which issues them to subject them to taxation for its own purposes. Such securities undoubtedly represent moneyed capital, but as from their nature they are not ordinarily the subjects of taxation, they are not within the reason of the rule established by Congress for the taxation of national-bank shares.

The same considerations apply to what is called an exemption from taxation of shares of stock of corporations created by other States and owned by citizens of New York, which it is agreed amount to at least the sum of \$250,000,000. It is not pretended, however, that this exemption is based upon the mere will of the legislature of the State. The courts of New York hold that they are not the proper subjects of taxation in the State of New York, because they have no *situs* within its territory for that purpose. *Hoyt v. The Commissioners of Taxes*, 23 N. Y., 224; *People, ex rel. etc., v. The Commissioners*, 4 Hun, 595. The objection would be equally good if made to the non-taxation of real estate owned by citizens of New York, but not within its limits. Clearly the property to be taxed under the rule prescribed for the taxation of national-bank shares must be property which, according to the law of the State, is the subject of taxation within its jurisdiction.

Upon these grounds, substantially the same as those on which the circuit judge proceeded, 28 Fed. Rep., 776, we are of opinion that the appellant is not entitled to the relief prayed for.

The decree of the circuit court is, therefore, affirmed.

#### CONCLUSION.

I have the honor to submit in the Appendix, page 165, a summary of communications received from various parts of the country during the last year and a half, suggesting modifications of the laws by which, in the opinion of the writers, the national banking system would be improved and perpetuated.

Upwards of forty plans have been suggested, which are appropriately classed under five propositions, viz:

1. To do away with the note-issuing function of the banks.
2. To increase the inducements for the banks to deposit United States bonds as a basis of national-bank circulation.
3. To provide by a new issue of bonds for a continuance of the present or of some modified system of national-bank circulation based on United States bonds.
4. To substitute some other security for United States bonds deposited in the Treasury as a basis for national-bank circulation.
5. To allow the banks to issue circulation upon their general credit, without requiring specific security to be deposited.

The various suggestions for the deposit of gold and silver as a basis of circulation have been left out of consideration, because, as they contemplate deposits equal in value to the currency to be issued, they contain no inducement either to the public or to the banks to adopt them, and, therefore, they are obviously impracticable. The Treasury now



issues gold and silver coin certificates, which answer all the purposes of such currency.

Among the propositions above stated, that which contemplates maintaining the national-bank system without any currency feature is hardly worth considering so long as it is generally conceded that Congress has no certain authority under the Constitution to charter banks that do not issue currency.

The fourth proposition, viz, to substitute State, county, and municipal securities for United States bonds as a basis of circulation, is subject to the fatal objection that the power to accept some and reject others among those securities would have to be lodged somewhere, and as its exercise would incidentally raise and depress the prices of such securities, it would be dangerous to adopt any scheme involving the confiding of such power to any official or any board.

There remain, therefore, but three propositions to be considered as within the range of probable adoption :

I.—Proposition second, to increase the inducements for the banks to deposit United States bonds as a basis of national-bank circulation.

II.—Proposition third, to provide by a new issue of bonds for a continuance of the present or of some modified system of national-bank circulation based on United States bonds.

III.—Proposition fifth, to allow the banks to issue circulation upon their general credit without requiring specific security to be deposited.

Before considering these propositions separately, it is important to observe that the case to be dealt with is that of 3,061 banks now in full operation, with bonds to the aggregate amount of \$188,828,000 deposited in the Treasury, on which there is outstanding \$169,215,067 of circulation.

It is obvious that this fact must exercise a controlling influence upon the discussion, because it has a paramount bearing upon the two fundamental questions, viz:

First, what is practicable, and, secondly, what is expedient?

A third question may be raised, viz, what is just to the banks? But this question is really merged in the other two, because the relations between the banks and the public are such as to render any unjust measure both inexpedient and impracticable.

It must be obvious, on merely looking at the question from this point of view, that many things that might be practicable or expedient, or both, if we were now initiating a national-bank system, may be impracticable or inexpedient when applied to the existing system.

In discussing the three propositions, therefore, their relative abstract merits must be regarded as subordinate to the effect they will have, severally, upon existing arrangements.

In order to apply this method of inquiry intelligently and effectively we must determine, first, what is sought to be remedied, and, secondly, what is sought to be accomplished beyond merely applying remedial measures.

Speaking broadly, it may be assumed that remedies are sought, first, for the present continual reduction in the volume of national-bank circulation, and, secondly, for the obstacles which the scarcity and high prices of United States bonds present to the formation of new banks, and to the increase of capital on the part of those already existing.

Beyond remedying these defects in the present law, there is a general desire to provide a permanent, safe, and popularly acceptable basis for the continued existence and the future growth of the national-bank system.



To judge properly whether any measure designed to remedy present defects or to accomplish the other ends named is likely to prove both practicable and expedient, as applied to existing conditions, note must be taken of how such a measure will affect banks differently situated, either geographically or financially, or both, because very great differences in these respects really exist among the banks, and what would attract some of them would repel others.

It will be necessary, therefore, to bear in mind that out of the 3,049 banks in operation on October 5 last, 2,150 have \$150,000 capital or less, while among the rest there are 107 banks of which the capital is \$1,000,000 or over, and 6 of which the capital amounts to \$3,000,000 or over.

The 2,150 smaller banks are required by law to hold an amount of bonds equal to 25 per cent. of their capital, while the others, however large their capital, need hold but \$50,000 of bonds, which is 10 per cent. on \$500,000 capital, 5 per cent. on \$1,000,000, and only 1 per cent. on \$5,000,000, a discrimination which has become more and more unfavorable to the smaller banks as the bonds have become scarcer and dearer.

If all banks should be required to hold 25 per cent. of their capital in bonds, as the smaller banks are, the larger banks would quit the system, contracting the circulation by nearly \$100,000,000, while, on the other hand, if the minimum of the smaller banks is reduced to, say, 10 per cent. of capital, which is about the average now required of the larger banks, it is probable that many more banks would be formed and that some of the small banks would increase their capital.

Having thus before us some of the limitations which encompass the solution of the problem, let us consider the three propositions in the order named :

1. To render the holding of United States bonds more profitable to the banks.

Of course this proposition rests upon the assumption that it is desirable for the banks to be encouraged or enabled to hold United States bonds, but this assumption needs to be substantiated. There was a time when it was important that every possible inducement should be given the banks to take these bonds, but this time is past, and the ability of the banks to do as much for the Government in some future emergency will be greatly increased by their being not only free, but inclined to dispose of all the bonds they now hold in excess of the minimum requirement. From the point of view of the Government, therefore, a very important resource in time of future need is curtailed by the banks being needlessly holders of United States bonds at a time of profound peace, and when the credit of the Treasury is at its zenith.

The proposition presents to the banks an aspect varying according to circumstances. Of course as long as the holding of bonds is obligatory every bank would like to have this holding made more profitable, but all banks are not situated alike in regard to the profitableness of circulation based on bonds. Some banks now hold much larger amounts of bonds than the law requires, while others profess to be excluded from the system because the holding of even the minimum is too great a burden; hence it must be inferred that some banks find a profit in such investments under conditions that inflict loss upon others. If, therefore, the holding of these bonds is rendered profitable to the latter class, the degree of its profitableness to the former class will be proportionately increased. This is stated by way of illustration merely and not as an objection, because, obviously, if a commensurate public advantage



is secured by this augmentation of profit the incidental benefit to some banks should not be begrudged.

The most important consideration, however, is as to what the gain would be to the public regarded as distinct from the Government and the banks. Manifestly the only result that can possibly be claimed as a public gain would be a probable increase of bank-note circulation based on bonds, or at least the maintenance of the present volume of such circulation; hence the question as to the public gain involves the precedent question whether increasing the profitableness of bonds as a basis for circulation is likely to increase permanently the volume of national-bank circulation.

In the case of these bonds, as of other securities of stable intrinsic value dealt in by the general public, the market price varies directly and the amount on sale at any given time varies inversely with the number and means of purchasers, while under normal conditions purchasers vary in number and means according to the profitableness of the investment. Now, it is demonstrable that it is only the circulation obtainable upon depositing them in Washington that renders the holding of United States bonds in any degree profitable to national banks, while they are sought for and tenaciously held by other investors, who are excluded from obtaining circulation on them; hence it is probable that the present tendency to contraction of the national-bank currency is due to the scarcity and high price of bonds, resulting from the competition between new banks and outside investors for the few bonds on sale. If this is so, it follows that as the circulation is rendered more profitable the premium should go higher; and since almost all the bonds now offered for sale belong to banks reducing their circulation, the supply on the market will be seriously curtailed by any change of the law that renders it more profitable to the banks to buy these bonds than to sell them.

If this reasoning is correct, new banks can gain nothing by such measures as we are now considering, because, while they will still have to compete for their bonds with outside investors, they will also remain exposed to competition with the existing banks that are now able to get the most profit out of circulation, nor will existing banks generally be benefited, since there will remain the same disparity as now between those more and those less favorably situated for holding bonds. This reasoning carried to its ultimate results, will be found to establish the proposition that should the holding of bonds be rendered more profitable to the banks, the whole benefit will accrue to those which find such investments profitable now, and the only increase of circulation to be relied upon will be such as these banks may take out in addition to what they now have, while, per contra, the higher premium will discourage the formation of new banks and increase the insecurity now felt as to the permanence of the system.

What is desirable from the point of view of those who desire the banks to increase in number and to expand their circulation is that bonds shall decline in price, whereas all these plans tend to elevate their price, because they tend to render the holding of them by banks more profitable than it is now.

This reasoning applies to all those plans which involve raising the amount of note issues in proportion to the face of the bonds, taking the tax off circulation, etc.; but there would seem to be no objection to taking the tax off so much of the circulation as rests on the minimum amount of bonds required by law to be deposited, while such relief would be eminently just, because this being obligatory it should be made as little burdensome as possible, and it will chiefly apply to small



banks remote from money centers and which are now required to hold an amount of bonds greatly exceeding in percentage upon capital the amount required of larger banks.

The second of the three practicable propositions contravenes the settled policy of Congress, which is to reduce and ultimately to extinguish the national debt, and therefore not to issue any bonds having remote maturities. The leading authorities of both political parties, the press of the country, and the people generally have approved this policy, and therefore it seems idle to expect legislation to the contrary, even for the purpose of preserving the banks.

If a suspension of this policy were the sole possible condition of preserving the banks there might be a bare possibility of its consideration, but no such argument can be sustained.

The last of the feasible projects, viz, proposition fifth, seems to be the only one containing a general principle under which the national-bank system may possibly be perpetuated. This principle is that while preserving all the other features of the system the main volume of bank currency should rest upon the credit and resources of the banks and not upon the credit of the Government.

All existing banks are entitled to the privilege of issuing circulating notes to the extent of 90 per cent. of the par of the United States bonds deposited, and this privilege can not justly be curtailed in any case without the consent of the bank. It is prudent also, on the part of the Government, to leave the law unchanged in this respect, for an emergency may hereafter arise when it will be very important to resort to the measures of 1863 for rallying the banks to the support of the Treasury, and in such a case it would be convenient to have all the machinery in working order.

On the other hand, there may be good reason why banks which are now being constrained by various influences to bring their circulation on bonds down to the minimum, should be accorded the privilege of issuing currency in addition to that secured by the bonds, if such issues can be subjected to conditions that will preserve the present high credit of the national-bank currency.

With the reservation, therefore, that whatever new legislation is proposed should be additional to, and not in repeal of, existing laws as to the deposit of bonds, whether obligatory or optional, and as to the privilege of issuing currency to 90 per cent. of such deposits, we may proceed to the examination of the plans grouped under proposition fifth.

These plans are ten in number, and they may be arranged in sub-groups according to the basis which they propose for the issue of circulation additional to that which is secured by United States bonds. This basis varies in the different plans: First, according to the volume of circulation to be permitted; second, according to the security underlying the bank-notes; third, according to the provision made for their redemption.

The limitation of volume varies in the different plans from 25 per cent. to 100 per cent. upon capital, but no reasons are assigned in any case for the percentage proposed. It seems to be assumed that this is a matter of either fanciful or purely arbitrary selection.

As to security, there are four distinct propositions:

1. To depend solely upon the present provision of the law which makes the circulating notes a first lien upon all the assets of a failed bank.

2. To add to this the requirement that a reserve of 25 per cent. in lawful money shall be kept on hand by each bank.



3. To create a guaranty fund in the Treasury by devoting to that object the profit on lost circulation and the gradual accumulation from an annual tax of 1 per cent.

4. To make the banks mutual guarantors of each other's issues, the notes of each bank, however, to constitute a first lien upon its assets.

The provision for redemption varies in this way:

1. An annual tax of 1 per cent., of which the proceeds shall be used as a redemption fund.

2. The present 5 per cent. redemption deposit.

3. A pro rata assessment on all the issuing banks to whatever amount experience may indicate as sufficient.

Since all these plans embrace the maintenance of the present provision that the notes constitute a first lien upon all the assets of a failed bank, it is proper to consider this feature first.

The law now makes this lien a security for only the deficiency between the proceeds of deposited bonds and the outstanding circulation. No case of such deficiency has, I believe, ever arisen, and in the present state of the market for United States bonds, none is likely to arise; hence the preference thus secured to note-holders over all other creditors of a national bank has never been enforced nor has its existence in the law affected the general credit of these institutions. Never having had any practical significance it is generally lost sight of.

Obviously it will be very different when a currency is issued not specially secured at all, and which in every case of insolvency must be redeemed wholly out of the general assets before these become subject to the claims of depositors.

The national banks owe their present prosperity entirely to the confidence of the general public, and this confidence is manifested in the volume of individual deposits, which in the aggregate amount to \$1,250,000,000, or  $2\frac{1}{6}$  times the aggregate capital of the banks.

These deposits constitute the chief resource of the banks, and hence it would be a hazardous thing to introduce into the system any feature likely to disturb the confidence of depositors.

The issue of preferred notes to the amount of even 25 per cent. of the capital, the lowest limit proposed, would be a serious matter to depositors, while such issues to the amount of 50, 75, and 100 per cent. of capital, as some suggest, would probably cripple fatally the general credit of the banks with prudent depositors, and in that way their means of accommodation would be curtailed in a ratio greater than the increase of such means derived from the additional issues of currency.

It is much more important to the banks as a body to retain and augment their deposits than to acquire the power to issue more currency, and the public have even a greater interest than the banks in the preservation of this condition of things, because the credit that attracts deposits is always better founded than that which floats currency, and is also more jealously guarded by the banks enjoying it, and is therefore less likely to be abused.

It is, indeed, doubtful whether any really strong and prudent banks would like to risk their credit with depositors by issuing notes as a first lien on their assets, and in that case if the proposition led to the establishment of such a bank currency at all, notes would be issued chiefly by banks having small deposits and their assets might very easily be so handled as to constitute a very poor security, even for the preferred notes. There would certainly be great temptation to a bank to become speculative when once it had floated all the currency allowed and found



itself free from the observation of numerous and vigilant local depositors.

If these views are correct, they would seem to be fatal to all schemes of establishing a bank currency secured only by a first lien upon all the assets of the issuing bank, unless some sufficient counterpoise to the objections can be found among the various suggestions as to a 25 per cent. reserve, a sinking fund deposited with the Government, the consolidation of all issuing banks into one association, etc.

While none of these devices appears to me likely to prove practically effective in removing the objections, it is probable that considerable diversity of opinion will arise on the subject, and as individual views can not be anticipated, it seems useless to spread the discussion over the whole field of possible contention. It is important, however, to bear in mind that any computations as to the proper ratios of reserve or redemption funds to the volume of currency, which may be drawn from the history of national-bank circulation, will be misleading, because the conditions heretofore obtaining will all be changed when, on the one hand, banks have every temptation to force out circulation, and, on the other hand, the public acquire the habit of presenting these notes for redemption every time the general credit of the bank is affected.

In times of panic now, banks have to take care of their depositors only, the ordinary process of the redemption of notes is not materially varied, nor is the volume of general currency diminished, but when there is no special security behind these notes, the case will be very different; every rumor of monetary trouble will bring both the note-holders and the depositors clamoring for payment, and just when there is most need of money to pay them with, the currency will be contracted by the discredit of national-bank circulation.

In answer to these general objections to the first lien principle, it may be said, of course, that the assets of the bank will be increased by the whole amount of its issue of notes, while now its assets are actually diminished by the difference between the cost of the bonds and the circulation received from the Government. This is very true; and if those assets were set aside, as the bonds now are, as specific security for the notes, and if, moreover, they could be always maintained in a form as intrinsically valuable and as readily convertible as the bonds are, the force of the objection would be destroyed; but no one familiar with practical banking can really believe that either of these conditions could be maintained in even a single case, while it is more than probable that in most cases they would be disregarded, and the old adage "easy come, easy go" would receive fresh illustration from numerous instances in which the facility of uttering currency would lead, as it did under the old State-bank system, to very lax and speculative methods of employing the resources so obtained.

If the views here submitted are correct, it would appear that no substitute yet proposed for the present basis of national-bank circulation is sufficiently free from objection to be adopted. The 4-per cent. bonds will not mature for twenty years; and, apart from other considerations, there is enough in this fact to justify caution and delay in making any radical change in the basis of circulation. In that time, no doubt, something acceptable will be devised, but at present all that seems practicable is to modify the existing law so as to obviate its inconveniences, and as a first step toward this end it appears both safe and wise to reduce the minimum amount of bonds to be kept on deposit.



This is, no doubt, quite a safe step, because capital is no longer attracted to the system or held in it by any profit derived from circulation, or by the prospect of any profit to be made by holding bonds.

These early inducements have been replaced by others of a much more permanent and satisfactory character. The high credit attaching to national banks, the business-like methods cultivated in their relations with the public, and other similar influences developed within the system itself, constitute a cohesive attraction, which makes it stronger to-day than it has ever been before. Reducing the minimum requirement as to bonds, therefore, can not weaken the system. Concurrently with the progress of this healthful change in the system itself, the bonded debt of the United States has been gradually reduced in amount and refunded at lower rates of interest, while such is the investment demand that the still outstanding bonds of every class are constantly becoming scarcer on the market; indeed, there is hardly any longer a regular market for United States bonds, because they are held almost entirely either by a limited class of investors, who rarely care to sell, or by national banks, which in many cases can not sell.

One effect of this condition of things is to make the obligation to deposit bonds a serious obstacle to the formation of new banks in the sections where they are most needed, and to the increase of capital on the part of those banks of which the capital does not already exceed \$150,000.

The public needs and demands a continual increase of banking facilities, and to supply those facilities it is necessary to have not only more banks, but banks in a greater number of localities, and also some increase of capital among banks previously established.

The need of such increased facilities is coextensive with the country, but it is most pressing in those sections where the growth of population and the expansion of industry are year by year outstripping the measure of accommodation afforded by local capital.

To such communities the national-bank system affords opportunities otherwise unobtainable for bringing to the development of their resources supplies of capital from the remote centers of cheap and abundant money; hence, any obstacles to the growth of this system in our newer States and Territories is a more serious matter than it is elsewhere.

Another effect of the laws as they now stand is to deprive the national-bank circulation of the little elasticity possible to it, because the volume of this circulation varies with the amount of bonds held by the banks, and not only are bonds too scarce and dear to be freely bought and sold, but the inducement to banks to reduce their holdings of bonds to the minimum prescribed by law is constant and of growing intensity, while there are no inducements to an increase of such holdings; consequently there is neither elasticity nor steadiness in the volume of bank notes, but only a continuous contraction of circulation that year by year more than overcomes the annual expansion due to the formation of new banks, and keeps the public mind in a state of feverish anxiety, always easily excited into alarm.

Still another effect is to render the banks very sensitive to every step made towards reducing the bonded debt of the Government.

A striking instance of this occurred lately in connection with the redemption of the 3 per cent. bonds. On August 12, 1886, the redemption of these bonds was resumed, and the last call matured July 1, 1887, after which date 3 per cent. bonds were no longer available as a basis of circulation. At the former date the national banks held \$103,351,650,



on which their outstanding circulation amounted to \$93,016,485, so that the redemption of the bonds forced the banks either to surrender circulation to this amount or to replace the 3 percents with bonds obtainable only at a premium.

The progress of this rapid redemption and its effect upon national-bank circulation are elsewhere described in detail. What is material in connection with the topic now under consideration is, that while the unprecedented contraction produced less immediate embarrassment than it might have done, yet it so disturbed public confidence, and rendered the banks so nervous, that the annual autumnal monetary stringency in New York was magnified last September into a portent of impending disaster, and came near seriously interrupting the industries of the entire country.

This effect carries with its recognition considerations as to the future, which are of national importance, because in the autumn of 1891 the  $4\frac{1}{2}$  per cent. bonds will become subject to call, and unless precautions are taken in advance to prevent a recurrence of the disquietude we have so lately experienced, the anxieties of this year will have been suffered in vain.

Of those bonds there are now outstanding \$230,500,000, and one of the most important problems of the immediate future is how to deal with this indebtedness. The conditions of the problem will be materially simplified if the banks are permitted and induced to gradually reduce their holdings of  $4\frac{1}{2}$  percents.

With a view to facilitating the healthy and natural expansion of the national-bank system, to restoring stability and some degree of elasticity to the circulation based on bonds, and to obviating a recurrence, with respect to the  $4\frac{1}{2}$  per cent. bonds, of the perilous experience of the last twelve months with respect to the 3 percents, it appears to be wise to reduce the minimum requirement of bonds; and I respectfully recommend that it be hereafter fixed at one-tenth of the capital of all banks of which the capital does not exceed \$250,000, and that no bank shall be required to maintain a deposit of more than \$25,000 in bonds; also that the banks be relieved of taxation upon so much of the circulation issued to them as is represented by the minimum of bonds which the law requires them to deposit.

This latter recommendation is made chiefly in the interest of the small country banks, to which every expense is a burden, and which, as a rule, deposit only the minimum of bonds.

It would seem to be quite proper to tax circulation in excess of that represented by the minimum of bonds, not for the sake of revenue only, but because such a tax tends to impart elasticity to the entire volume of circulation, and because any bank that likes may escape the tax; but both justice and policy appear to be against a tax on circulation represented by bonds of which the deposit is obligatory.

The recommendation to reduce the minimum amount of bonds to be deposited is supported by the following considerations:

1. As the law now stands, the total amount of bonds required to be deposited by the 3,049 banks in operation on October 5 is \$89,912,347, while the amount actually on deposit at that date was \$189,083,199, or \$99,170,753 more than the minimum requirement.

This excess is distributed as follows: 2,150 banks of \$150,000 capital and under, of which the minimum is \$44,962,347, hold actually \$79,485,000—an excess of \$34,522,653; 899 banks of over \$150,000 capital, of which the minimum is \$44,950,000, hold actually \$109,598,100—an excess of \$64,648,100.



If the proposed change is made the banks in operation on October 5 will stand thus: 2,552 banks with not over \$250,000 capital; minimum, \$26,400,309; actual, \$116,444,250; excess, \$90,043,941; 497 banks with over \$250,000 capital; minimum, \$12,425,000; actual, \$72,638,850; excess, \$60,213,850. Total excess, \$150,257,791.

Of course it is to be expected that some banks will be prompted by the change in the law to reduce their circulation, but the magnitude of this reduction and the rate at which it can be effected will be controlled by two influences; first, the provision of law which limits to \$3,000,000 the amount of lawful money that may be deposited in any calendar month in order to effect the withdrawal of circulation; and, secondly, the decline in the price of the bonds which must attend any sudden and large increase in the amount offered for sale. Banks will not surrender circulation except to realize the premium by selling their bonds.

2. While undoubtedly these two influences will effectually prevent any monetary disturbance, arising from the change in the law, they will not even obstruct but will materially promote such gradual changes in the bonds on deposit as will enable the banks to be practically free from  $4\frac{1}{2}$  per cent. bonds by the time these mature in 1891.

The total amount of  $4\frac{1}{2}$  per cent. bonds held on October 31 as security for circulation was \$69,696,100, and therefore it will only require changes to the extent of about \$17,500,000 annually to render the banks entirely independent, in four years, of any policy the Treasury may adopt as to these bonds.

If they are redeemed the national-bank circulation will be undiminished by the process of redemption; if they are refunded on terms admitting of a profit on circulation, the banks will be in a good position to buy the extended bonds.

3. One effect of a gradual shifting of deposits out of  $4\frac{1}{2}$  per cent. bonds will probably be, that as the volume of circulation based on these bonds becomes reduced, a corresponding decline will be observed in the sensitiveness of the banks and of the money market to the progress of redemption of the public debt.

This is a very important consideration, because it is desirable that when the time arrives for deciding what is to be done with the  $4\frac{1}{2}$  per cent. loan, there shall arise neither the apprehension of financial disturbance nor any strong popular pressure to influence the choice between payment and extension. From every point of view it is desirable that this choice should turn wholly on the position and prospects of the public finances.

4. Throughout the whole period of the existence of the national-bank circulation there never has been a time when the volume of the outstanding notes has been determined by commercial forces only; the operations of the Treasury have always exercised an abnormal and a disturbing influence, and reciprocally the state of the currency has constantly fettered the operations of the Treasury. If the proposed change in the law tends even in the least degree to release the Treasury and the currency from this unnecessary and harassing interdependence, it will be a great public gain.

5. Once free from the disturbing cause referred to, there is no reason why the volume of national-bank currency should not soon find its natural centre of oscillation; that is, the point above and below which its normal movements of increase and decline would conform to the varying needs of the commercial and other industries of the country.

From the stand-point of these industries, elasticity is more important than quantity in the currency; their interests are better subserved by



a currency so elastic in volume as to respond immediately to variations in the demand for it, than by a great volume of money rigid in amount. Elasticity in the volume of the currency supplies to commercial operations what springs and a smooth road supply to transportation. In each case more can be accomplished with less wear and tear and less breakage than is possible when these conditions are wanting.

6. A reduction in the amount of bonds which the banks are required to have on deposit will prepare the way for a change in the basis of circulation, in case such change may hereafter seem expedient. As long as the law compels the smaller banks to invest more than one-fourth of their capital in bonds (counting in the premium), it may be unjust to them to permit circulation to be issued upon any other security, for only the large banks could then get the full benefit of such permission; but 10 per cent. of capital invested in bonds will not be a serious impediment even to banks of \$50,000 capital getting their fair share of any privileges as to circulation that may hereafter be determined upon.

7. It should be observed, finally, that owing to the two retarding influences already referred to, the results here suggested can be accomplished only during a considerable lapse of time, and of course, in the interval, unforeseen conditions may arise and unexpected influences may modify or reverse the tendencies now existing; but it does not seem possible that any change of conditions or of tendencies can cause embarrassment to the banks or to the public fairly chargeable to the proposed change in the law.

W. L. TRENHOLM,  
*Comptroller of the Currency.*

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.



ABSTRACT OF REPORTS OF THE NATIONAL BANKING ASSOCIATIONS OF THE UNITED STATES, SHOWING THEIR CONDITION AT THE CLOSE OF BUSINESS ON WEDNESDAY, THE 5TH DAY OF OCTOBER, 1887.

| BANKS.               |          |                       |             | RESOURCES.                          |                                 |                      |                                     |                                    |                                |                                   |                                       |                             |                |                              |                               |                       |                      |              |                      |                                 |                                  |                          |                |                                         |                        |               | LIABILITIES.       |                                  |                               |                   |                       |                 |                                         |                        |                                 |                                |                 |       |       |
|----------------------|----------|-----------------------|-------------|-------------------------------------|---------------------------------|----------------------|-------------------------------------|------------------------------------|--------------------------------|-----------------------------------|---------------------------------------|-----------------------------|----------------|------------------------------|-------------------------------|-----------------------|----------------------|--------------|----------------------|---------------------------------|----------------------------------|--------------------------|----------------|-----------------------------------------|------------------------|---------------|--------------------|----------------------------------|-------------------------------|-------------------|-----------------------|-----------------|-----------------------------------------|------------------------|---------------------------------|--------------------------------|-----------------|-------|-------|
| Location.            | Num-ber. | Loans and dis-counts. | Overdrafts. | U. S. bonds to secure cir-culation. | U. S. bonds to secure deposits. | U. S. bonds on hand. | Other stocks, bonds, and mortgages. | Due from approved re-serve agents. | Due from other national banks. | Due from State banks and bankers. | Real estate, furniture, and fixtures. | Current expenses and taxes. | Premiums paid. | Checks and other cash items. | Exchanges for clearing-house. | Bills of other banks. | Fractional currency. | Specie.      | Legal-tend-er notes. | U. S. cer-tificates of deposit. | Five per cent. redemp-tion fund. | Due from U. S. Treas-ur. | Trade dollars. | Aggregate of resources and liabilities. | Capital stock paid in. | Surplus fund. | Undivided profits. | National-bank notes outstanding. | State-bank notes outstanding. | Dividends unpaid. | Individual de-posits. | U. S. deposits. | Deposits of U. S. disburs-ing officers. | Due to national banks. | Due to State banks and bankers. | Notes and bills re-discounted. | Bills pay-able. |       |       |
| Maine                | 72       | \$19,125,655.89       | \$48,370.70 | \$5,483,500                         | \$170,000                       | \$10,400             | \$828,932.83                        | \$1,605,535.95                     | \$587,018.27                   | \$15,510.33                       | \$492,729.57                          | \$54,473.76                 | \$266,404.10   | \$207,454.64                 | \$66,580.98                   | \$321,095             | \$3,063.09           | \$603,620.93 | \$219,296            | .....                           | \$238,627.50                     | \$5,950.00               | .....          | .....                                   | \$30,439,981.46        | \$10,440,700  | \$2,401,404.86     | \$1,343,946.34                   | \$4,875,561                   | \$3,588,013       | \$73,158.70           | \$10,116,282.26 | \$64,277.69                             | \$101,859.81           | \$551,540.42                    | \$267,180.55                   | \$7,752.20      |       |       |
| New Hampshire        | 49       | 9,651,606.49          | 43,430.88   | 4,019,500                           | 350,000                         | 1,000                | 1,758,393.98                        | 1,505,535.95                       | .....                          | .....                             | .....                                 | .....                       | .....          | .....                        | .....                         | .....                 | .....                | .....        | .....                | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... | ..... |
| Vermont              | 12       | 12,832,309.34         | 47,455.87   | 2,891,000                           | 150,000                         | 128,600              | 820,978.30                          | .....                              | .....                          | .....                             | .....                                 | .....                       | .....          | .....                        | .....                         | .....                 | .....                | .....        | .....                | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... |       |
| Massachusetts        | 198      | 91,561,545.60         | 124,406.43  | 24,064,250                          | 300,000                         | 130,450              | 4,405,426.40                        | 8,764,060.86                       | 952,151.53                     | 208,443.13                        | 2,235,153.65                          | 206,188.31                  | 1,037,096.11   | 894,714.29                   | 8,030,147.87                  | 1,387,176             | 14,027.12            | 9,006,078.38 | 1,231,362            | 195,000                         | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... | ..... |
| Boston               | 54       | 123,970,412.88        | 62,620.65   | 9,908,150                           | 1,555,000                       | 38,250               | 2,657,201.50                        | 12,923,926.40                      | 10,164,069.35                  | 500,171.67                        | 2,924,685.92                          | 42,918.85                   | 681,945.60     | 1,807,882.49                 | 417,333.83                    | 207,421               | 9,932.47             | 6,755,491.52 | 510,347              | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... | ..... |
| Rhode Island         | 61       | 34,486,234.78         | 5,183,906   | 1,583,900                           | 150,000                         | 136,700              | 1,880,601.01                        | 2,283,563.61                       | 507,882.49                     | 51,639.94                         | 635,976.51                            | 100,159.89                  | 417,333.83     | 190,403.78                   | 268,209.64                    | 603,100               | 17,045.97            | 1,748,294.62 | 691,103              | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... | ..... |
| Connecticut          | 83       | 43,001,299.86         | 112,700.78  | 9,716,100                           | 636,000                         | 105,750              | 3,297,401.05                        | 4,551,553.96                       | 1,985,439.91                   | 254,456.65                        | 1,461,700.01                          | 209,508.47                  | 683,630.69     | .....                        | .....                         | .....                 | .....                | .....        | .....                | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... |       |
| Division No. 1       | 566      | 334,629,064.84        | 474,159.00  | 62,266,000                          | 3,311,000                       | 551,750              | 15,143,868.63                       | 32,622,328.04                      | 14,888,619.13                  | .....                             | .....                                 | .....                       | .....          | .....                        | .....                         | .....                 | .....                | .....        | .....                | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... | ..... |
| New York             | 269      | 98,792,926.88         | 406,461.71  | 19,468,500                          | 1,127,000                       | 880,650              | 8,599,195.12                        | 12,941,822.68                      | 2,408,729.26                   | 680,157.53                        | 3,370,287.19                          | 509,266.63                  | 1,313,616.24   | 1,728,977.40                 | 47,829.99                     | 1,237,440             | 34,406.84            | 5,199,687.15 | 2,953,729            | 240,000                         | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... | ..... |
| New York City        | 47       | 258,014,781.12        | 60,412.35   | 9,695,000                           | 2,830,000                       | 525,300              | 16,492,593.25                       | 22,300,738.46                      | 2,611,215.76                   | 10,484,819.43                     | 1,139,062.04                          | 1,124,837.54                | 712,795.14     | 60,514,349.12                | .....                         | .....                 | .....                | .....        | .....                | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... |       |
| Albany               | 6        | 8,779,181.42          | 1,627.72    | 1,148,000                           | 150,000                         | .....                | .....                               | .....                              | .....                          | .....                             | .....                                 | .....                       | .....          | .....                        | .....                         | .....                 | .....                | .....        | .....                | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... |       |
| New Jersey           | 81       | 40,429,717.10         | 38,120.98   | 8,874,600                           | 500,000                         | .....                | .....                               | .....                              | .....                          | .....                             | .....                                 | .....                       | .....          | .....                        | .....                         | .....                 | .....                | .....        | .....                | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... |       |
| Pennsylvania         | 237      | 80,266,911.48         | 284,656.97  | 15,188,800                          | 490,250                         | 490,250              | 9,829,900.88                        | 12,335,736.74                      | 2,358,841.61                   | 962,961.74                        | 3,768,389.17                          | 531,454.50                  | 1,383,779.37   | 905,835.73                   | 4,774,820.34                  | 2,927,227             | 477,872              | 45,092.23    | 11,558,935.47        | 4,394,432                       | 1,230,000                        | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... |       |
| Philadelphia         | 43       | 83,427,437.51         | 13,033.66   | 2,737,500                           | 250,000                         | 1,100                | 3,216,808.64                        | 8,173,712.07                       | 5,733,655.73                   | 1,003,812.54                      | 3,389,096.30                          | 644,532.84                  | 477,872        | .....                        | .....                         | .....                 | .....                | .....        | .....                | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           |       |       |
| Pittsburgh           | 23       | 31,946,395.12         | 43,430.88   | 1,765,500                           | 4,000,000                       | 5,400                | 347,740.59                          | 2,017,541.98                       | 1,094,335.46                   | 200,014.26                        | 1,549,822.63                          | 151,791.98                  | 126,161.97     | .....                        | .....                         | .....                 | .....                | .....        | .....                | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           |       |       |
| Division No. 2       | 706      | 601,596,900.23        | 827,744.27  | 56,887,950                          | 5,727,000                       | 2,084,750            | 43,124,623.66                       | 44,016,834.90                      | 5,735,287.58                   | 24,536,655.09                     | 3,147,099.83                          | 6,179,585.65                | 70,152,177.69  | 5,330,490                    | 197,942.81                    | 90,924,325.60         | 28,285,781           | 3,295,000    | 2,530,881.18         | 440,564.62                      | 75.40                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... |       |
| Delaware             | 17       | 5,001,764.00          | 1,791.37    | 1,596,700                           | 50,000                          | .....                | .....                               | .....                              | .....                          | .....                             | .....                                 | .....                       | .....          | .....                        | .....                         | .....                 | .....                | .....        | .....                | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... |       |
| Maryland             | 31       | 6,907,165.33          | 53,747.37   | 2,596,500                           | 118,000                         | .....                | .....                               | .....                              | .....                          | .....                             | .....                                 | .....                       | .....          | .....                        | .....                         | .....                 | .....                | .....        | .....                | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           |       |       |
| Baltimore            | 17       | 26,159,354.20         | 31,253.93   | 2,050,000                           | 400,000                         | .....                | .....                               | .....                              | .....                          | .....                             | .....                                 | .....                       | .....          | .....                        | .....                         | .....                 | .....                | .....        | .....                | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           |       |       |
| District of Columbia | 1        | 346,726.45            | 475.98      | 250,000                             | 151,200                         | .....                | .....                               | .....                              | .....                          | .....                             | .....                                 | .....                       | .....          | .....                        | .....                         | .....                 | .....                | .....        | .....                | .....                           | .....                            | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           |       |       |
| Washington           | 7        | 4,022,923.54          | 5,187.82    | 690,000                             | 100,000                         | 844,400              | 356,133.62                          | 449,036.53                         | 265,775.35                     | 7,785.21                          | 3,768,389.17                          | 531,454.50                  | 1,383,779.37   | 905,835.73                   | 4,774,820.34                  | 2,927,227             | 477,872              | 45,092.23    | 11,558,935.47        | 4,394,432                       | 1,230,000                        | .....                    | .....          | .....                                   | .....                  | .....         | .....              | .....                            | .....                         | .....             | .....                 | .....           | .....                                   | .....                  | .....                           | .....                          | .....           | ..... |       |
| Virginia             | 25       | 10,786,627.63         |             |                                     |                                 |                      |                                     |                                    |                                |                                   |                                       |                             |                |                              |                               |                       |                      |              |                      |                                 |                                  |                          |                |                                         |                        |               |                    |                                  |                               |                   |                       |                 |                                         |                        |                                 |                                |                 |       |       |







(No. 5.)

## REPORT OF THE CHIEF OF THE BUREAU OF ENGRAVING AND PRINTING.

TREASURY DEPARTMENT,  
BUREAU OF ENGRAVING AND PRINTING,  
*Washington, D. C., November 14, 1887.*

SIR: I have the honor to submit a report on the operations of the Bureau of Engraving and Printing for the fiscal year 1887.

### SECURITIES DELIVERED.

During the year there were delivered to the various Departments and Bureaus of the Government 32,652,207 sheets of securities, an increase of nearly 6,000,000 sheets over the quantity delivered in the preceding year. Of United States notes, certificates and bonds, and national-bank notes there were produced 7,184,866 sheets, representing a value of \$138,276,200; of internal-revenue stamps, 24,366,700 sheets, containing 600,428,200 stamps; of customs stamps, 314,700 sheets, containing 2,650,000 stamps; and of miscellaneous securities, 785,941 sheets. The checks, drafts, and similar documents, and a part of the internal-revenue stamps are delivered in bound books, of which 77,144 volumes were turned out during the year.

The estimated production on which the appropriation for the year was based was 29,532,550 sheets of securities. The actual production was more than 3,100,000 sheets in excess of this estimate. This arose in part from the delivery after the beginning of the fiscal year of a quantity of internal-revenue stamps printed during the preceding year and in part from the printing of more stamps and fewer national-bank notes than was anticipated. As the stamps cost less than the notes a larger quantity of the former than of the latter could be produced for a given sum. But even after making these allowances the showing is a very favorable one.

The delivery of silver certificates of the denomination of \$1, prepared under the act of August 4, 1886, began September 20, 1886; of \$2 certificates, November 27, 1886, and of \$5 certificates, February 9, 1887. At the end of October the deliveries of certificates of the three denominations had reached \$47,944,000, of which \$17,916,000 was in \$1 certificates, \$11,128,000 was in \$2 certificates, and \$18,900,000 was in \$5 certificates.

There were delivered during the year \$75,052,000 in United States notes and certificates of the denominations of \$20 and under. No notes or certificates of a higher denomination were printed, although some previously printed were delivered to the Treasurer.



## EXPENDITURES.

The expenses of the Bureau for the fiscal year 1887 were:

|                                                                                                                |              |
|----------------------------------------------------------------------------------------------------------------|--------------|
| For salaries of officers and clerks, and wages of employés other than plate printers and their assistants..... | \$341,805.60 |
| For plate printing at piece rates, including the wages of plate printers' assistants.....                      | 299,308.54   |
| For materials and miscellaneous expenses, and for improved plate printing machines and royalty .....           | 149,599.06   |
|                                                                                                                | <hr/>        |
|                                                                                                                | 790,713.20   |
| For materials used in sealing and separating notes in the office of the Treasurer of the United States.....    | 418.00       |
| For salaries, office of custodian of dies, rolls, and plates .....                                             | 569.95       |
| For pay of special witness of destruction of securities .....                                                  | 130.00       |
| For salaries of employés sealing and separating notes in the office of Treasurer of the United States .....    | 2,646.75     |
|                                                                                                                | <hr/>        |
| Total.....                                                                                                     | 794,477.90   |

Provision for the payment from separate appropriations of the expenditures falling under the last three heads was made by the last sundry civil appropriation act, but as the act did not pass until August 6, 1886, the expenses incurred before that day had to be paid from the appropriation made for the support of the Bureau. Moreover, the appropriation for the salaries of the persons employed in the processes of sealing and separating the notes in the Treasurer's Office was found to be insufficient, and the wages of the additional operatives needed were paid from the appropriation for compensation of employés of the Bureau. In this way the Bureau was burdened with an expense of \$3,346.70, from which it was expected that it would be relieved. The net expenditures show an increase over those of the preceding year of \$41,251.88, or only  $5\frac{1}{2}$  per cent., while the increase in the work turned out is  $22\frac{1}{2}$  per cent. Of the increased expenditure \$35,710.51, or all but \$5,541.37, was for plate printing, which, being paid for by the piece, must increase in cost as the work done increases. Although these results are subject to some qualification by reason of the facts already mentioned as to the increase in the deliveries for 1887, and of the further fact that the expenditures for 1886 contained some items of a permanent nature not properly chargeable to the year's work, enough remains to show a substantial gain in economy over the preceding year, which, in its turn, showed a remarkable improvement in this respect upon any preceding year in the history of the Bureau.

## APPROPRIATIONS AND ESTIMATES.

The appropriations for the support of the Bureau for the current year were made in exact accordance with the estimates, except that the appropriation for compensation of employés was made in a lump sum instead of prescribing the salaries and numbers of the persons to be employed as recommended in the estimates. The language of the appropriation act was, however, so changed as to authorize the payment of yearly salaries instead of daily wages to all of the employés except the plate printers and their assistants. Under this authority a schedule was prepared and approved by the Secretary of the Treasury, fixing the grades and salaries of the employés and the number to be employed in each grade in the current fiscal year. No difficulty has been found in carrying on this work under this organization, which, for the time being, places the Bureau on the same orderly footing as the legally organized Bureaus of the Department. It would be better, how-



ever, for many reasons, if the organization should be fixed by law and the estimates for 1889 accordingly specify the number and the salaries of the persons to be employed. As pointed out in previous reports, this method of appropriating would prevent any increase either of salaries or numbers beyond the limits set by law, or the expenditure of more than a proportional share of the appropriation during any part of the year, while it would establish the Bureau as one of the regular branches of the Government.

The estimates for the fiscal year 1889 show a large increase over the appropriation for 1888. This increase is due to the greatly increased estimates made by the various branches of the Government of the quantity of securities which they will require in that year. These estimates of the amount of work to be done have been adopted without modification as the basis of the estimates of the appropriation to be made. The sole function of the Bureau in the matter has been to compute the cost of executing the work which the various branches of the Government estimate that they will require. The estimates of the amount of work to be done compare as follows with the actual production in 1887 and the revised estimates on which the appropriations for the current year were based:

| Class of security.                        | Actual production in 1887. | Estimated production in 1888. | Estimated demands in 1889. |
|-------------------------------------------|----------------------------|-------------------------------|----------------------------|
| United States notes and certificates..... | 6,472,959                  | 8,500,000                     | 11,500,000                 |
| National-bank notes.....                  | 711,907                    | 1,000,000                     | 1,000,000                  |
| Internal-revenue stamps.....              | 24,366,700                 | 24,392,000                    | 37,140,900                 |
| Miscellaneous.....                        | 1,100,641                  | 1,100,794                     | 1,500,150                  |
| Total number of sheets.....               | 32,652,207                 | 34,992,794                    | 51,150,050                 |

The estimated demand for each class of securities for 1889, with the exception of national-bank notes, is greatly in excess both of the actual production of 1887 and of the estimated production of 1888. As compared with the current year the increase in the total quantity of securities to be printed is 16,157,256 sheets, or more than 46 per cent. The increase in United States notes and certificates is 3,000,000 sheets, or more than 35 per cent., and the increase in internal-revenue stamps is 12,743,000 sheets, or more than 52 per cent. The execution of this enormous quantity of work will tax the capacity of the Bureau to the utmost. Space for the performance of the additional work can be found in the building occupied by this Bureau only by the use of labor-saving machines in all of the processes to which they are adapted. The estimates were accordingly made on the assumption that a large part of the additional printing will be done on steam plate-printing presses. Six machines of the kind known as the "Milligan" press have for a number of years been used successfully in printing certain varieties of green internal-revenue stamps. During the last fiscal year six improved machines of this pattern were introduced and applied with signal success to the printing of the backs of the one and the two dollar silver certificates. All of the one-dollar backs printed since January 21, 1887, and all of the two-dollar backs printed since April 29, 1887, have been printed on these presses in a style fully equal to that of work of the same class done on the hand-roller presses. The great increase since the beginning of the present fiscal year in the demand for internal-revenue stamps has led to the purchase, within the last two months, of six presses, with still further im-



provements on which to print a part of the cigar stamps. The difficulties incident to the introduction of all new machinery had to be contended with at first, but they have been overcome and a large part of the stamps of this class are now being printed on the steam-power presses. Without the aid of these presses, which are now in full and successful operation, it would have been impossible to meet the demands of the Internal Revenue Bureau for this class of work.

Although these machines are known as "steam" presses, they retain all the advantages of the hand-printing process. Only the purely mechanical parts of the work which require power without special intelligence or skill are done by machinery. The ink, plates, and materials are the same as those used on the presses operated by hand, while the final "polishing" of the plate, which is the part of the work where intelligence and skill are brought into play, is done by hand precisely as on the hand presses. To do the work of the next fiscal year it is proposed to introduce 12 more steam presses, increasing the number to 31 (including 1 press of the Homer Lee pattern), and to retain all of the hand presses now in use. In addition, the estimates provide for increasing the hand printers by 11 to take the place of those who may be absent on leave or otherwise. In this way the work of the Bureau can be done with the greatest economy of space, labor, and money. The annual saving from the use of steam presses will then be \$149,000, and the aggregate work performed by 210 printers working on the two kinds of presses will be equal to the product of the labor of at least 335 men working on hand presses alone, a number for which it would be quite impossible to find room in the building, to say nothing of the impossibility of securing the additional number of competent workmen.

The estimates for 1889, as compared with the appropriations for the current fiscal year, are:

|                                            | 1888.    | 1889.     |
|--------------------------------------------|----------|-----------|
| Salaries .....                             | \$17,450 | \$18,450* |
| Compensation of employés .....             | 352,380  | 416,140   |
| Plate printing .....                       | *383,500 | 485,325   |
| Materials and miscellaneous expenses ..... | 164,700  | 233,000   |
| Total .....                                | 918,030  | 1,152,915 |

\* Including \$17,000 appropriated to provide for leaves of absence.

The increase in the appropriation asked for is 25½ per cent., while the increase in the work to be done is more than 46 per cent. As plate-printing is paid for by the piece, its cost is governed by the work done, and is not a controllable item of expense, except so far as power-printing may be substituted for hand-printing. The quantity of materials used is also governed by the work done. The only expenditures which can be controlled are those for salaries and compensation of employés. While the estimate for plate-printing is increased 26½ per cent., and that for materials and miscellaneous expenses 41½ per cent., as compared with the appropriations for those purposes for 1888, the estimates for salaries and compensation of employés show an increase of only 17½ per cent. The disparity would, of course, be much greater but for the increased proportion of the work which it is proposed to execute on the steam presses. The entire additional force asked for will be actually and necessarily employed in the various processes connected with the manufacture of securities.



A comparison of the quantity of work proposed to be done in 1889 with the quantity produced by a like expenditure in former years shows a great gain in economy. The expenditures in 1882 closely approach the estimated expenditures in 1889. In that year the net expenses of the Bureau, omitting certain items now charged to separate appropriations, were \$1,088,000. The number of sheets of securities turned out was, however, only 33,330,746, while the estimated production for 1889, with an expenditure increased less than 6 per cent., is 51,150,050 sheets, an increase of more than 53 per cent.

#### THE FORCE EMPLOYED.

The number of persons employed on July 1, 1886, was 839. At the date of the last report the number had run down to 817 in consequence of the slackness of work in the earlier part of the fiscal year. A subsequent increase in work caused a slight increase in the force, which at the close of the fiscal year stood at 841. Ninety-one persons left the service during the year, of whom 24 were discharged for misconduct, inefficiency, or absence without leave, 53 voluntarily resigned, 8 were transferred to other rolls, and 6 died. Thirty former employes were recalled to the service, and 63 original appointments were made. In consequence of the increased appropriation and the additional work to be done, the force has been considerably increased since the beginning of the present fiscal year. The number now employed is 892—253 less than on March 1, 1885, although the work has in the meantime greatly increased. A table in the appendix shows that the average cost of 1,000 sheets of securities has been reduced from \$34.21 in 1885 to \$24.33 in 1887, while the average number of sheets produced for each employé has run up from 24,905 to 38,872.

I have the honor to be, with great respect, your obedient servant,

EDWARD O. GRAVES,  
*Chief of Bureau.*

Hon. CHARLES S. FAIRCHILD,  
*Secretary of the Treasury.*



## APPENDIX.

No. 1.—STATEMENT SHOWING THE UNITED STATES NOTES, CERTIFICATES OF DEPOSIT, AND NATIONAL-BANK NOTES, DELIVERED DURING THE FISCAL YEAR 1887.

| Class.                                               | Denomination.  | Sheets.     | Value.         |
|------------------------------------------------------|----------------|-------------|----------------|
| United States notes, series of 1880, unsealed.....   | \$5            | 930, 000    | \$18, 600, 000 |
| Do .....                                             | 10             | 239, 000    | 9, 560, 000    |
| Do .....                                             | 20             | 119, 000    | 9, 520, 000    |
| Do .....                                             | 500            | 2, 000      | 4, 000, 000    |
| Do .....                                             | 1, 000         | 1, 625      | 6, 500, 000    |
| Total .....                                          |                | 1, 291, 625 | 48, 180, 000   |
| Currency certificates, series of 1875, unsealed..... | 5, 000         | 667         | 10, 005, 000   |
| Do .....                                             | 10, 000        | 667         | 20, 010, 000   |
| Total .....                                          |                | 1, 334      | 30, 015, 000   |
| Silver certificates, series of 1880, unsealed .....  | 20             | 31, 000     | 2, 480, 000    |
| Silver certificates, series of 1886, unsealed .....  | 1              | 3, 539, 000 | 14, 156, 000   |
| Do .....                                             | 2              | 1, 122, 000 | 8, 976, 000    |
| Do .....                                             | 5              | 388, 000    | 7, 760, 000    |
| Do .....                                             | 10             | 100, 000    | 4, 000, 000    |
| Total .....                                          |                | 5, 149, 000 | 34, 892, 000   |
| National currency, series of 1875.....               | 5, 5, 5, 5     | 83, 887     | 1, 677, 740    |
| Do .....                                             | 10, 10, 10, 10 | 2, 089      | 83, 560        |
| Do .....                                             | 10, 10, 10, 20 | 34, 400     | 1, 720, 000    |
| Do .....                                             | 20, 20, 20, 20 | 100         | 8, 000         |
| Do .....                                             | 20, 20, 20, 50 | 70          | 7, 700         |
| Do .....                                             | 50, 50         | 80          | 8, 000         |
| Do .....                                             | 50, 100        | 1, 911      | 286, 650       |
| Do .....                                             | 100, 100       | 100         | 20, 000        |
| Total .....                                          |                | 122, 637    | 3, 811, 650    |
| National currency, series of 1882.....               | 5, 5, 5, 5     | 398, 735    | 7, 974, 700    |
| Do .....                                             | 10, 10, 10, 20 | 176, 574    | 8, 828, 700    |
| Do .....                                             | 50, 100        | 13, 961     | 2, 094, 150    |
| Total .....                                          |                | 589, 270    | 18, 897, 550   |

### RECAPITULATION.

| Class.                                                | Sheets.     | Value.         |
|-------------------------------------------------------|-------------|----------------|
| United States notes, series of 1880, unsealed.....    | 1, 291, 625 | \$48, 180, 000 |
| Currency certificates, series of 1875, unsealed ..... | 1, 334      | 30, 015, 000   |
| Silver certificates, series of 1880, unsealed.....    | 31, 000     | 2, 480, 000    |
| Silver certificates, series of 1886, unsealed.....    | 5, 149, 000 | 34, 892, 000   |
| National currency, series of 1875.....                | 122, 637    | 3, 811, 650    |
| National currency, series of 1882 .....               | 589, 270    | 18, 897, 550   |
| Total .....                                           | 7, 184, 866 | 138, 276, 200  |



## No. 2.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1887.

| Class.                                                         | Volumes.* | Sheets.   | Stamps.   |
|----------------------------------------------------------------|-----------|-----------|-----------|
| <b>Tax-paid stamps for distilled spirits, series of 1878:</b>  |           |           |           |
| 20 gallon .....                                                | 2,880     | 144,000   | 432,000   |
| 30 gallon .....                                                | 650       | 32,500    | 97,500    |
| 40 gallon .....                                                | 4,170     | 208,500   | 625,500   |
| 50 gallon .....                                                | 50        | 2,500     | 7,500     |
| 70 gallon .....                                                | 20        | 1,000     | 3,000     |
| 80 gallon .....                                                | 1,960     | 98,000    | 294,000   |
| 90 gallon .....                                                | 100       | 5,000     | 15,000    |
| Total .....                                                    | 9,830     | 491,500   | 1,474,500 |
| <b>Stamps for rectifiers, series of 1878:</b>                  |           |           |           |
| 5 gallon .....                                                 | 500       | 25,000    | 100,000   |
| 10 gallon .....                                                | 880       | 44,000    | 176,000   |
| 20 gallon .....                                                | 750       | 37,500    | 150,000   |
| 30 gallon .....                                                | 980       | 49,000    | 196,000   |
| 40 gallon .....                                                | 4,040     | 202,000   | 808,000   |
| 50 gallon .....                                                | 260       | 13,000    | 52,000    |
| 70 gallon .....                                                | 10        | 500       | 2,000     |
| 80 gallon .....                                                | 210       | 10,500    | 42,000    |
| 90 gallon .....                                                | 20        | 1,000     | 4,000     |
| 110 gallon .....                                               | 10        | 500       | 2,000     |
| Total .....                                                    | 7,660     | 383,000   | 1,532,000 |
| <b>Stamps for wholesale liquor dealers, series of 1878:</b>    |           |           |           |
| 5 gallon .....                                                 | 330       | 33,000    | 99,000    |
| 10 gallon .....                                                | 800       | 80,000    | 240,000   |
| 20 gallon .....                                                | 330       | 33,000    | 99,000    |
| 30 gallon .....                                                | 20        | 2,000     | 6,000     |
| 40 gallon .....                                                | 630       | 63,000    | 189,000   |
| 50 gallon .....                                                | 80        | 8,000     | 24,000    |
| Total .....                                                    | 2,190     | 219,000   | 657,000   |
| <b>Warehouse stamps, series of 1878:</b>                       |           |           |           |
| Distillery warehouse .....                                     | 4,900     | 490,000   | 1,960,000 |
| Special bonded warehouse .....                                 | 100       | 10,000    | 30,000    |
| Total .....                                                    | 5,000     | 500,000   | 1,990,000 |
| <b>Brewer's permit stamps, series of 1878:</b>                 |           |           |           |
| Total .....                                                    | 250       | 25,000    | 100,000   |
| <b>Export tobacco and export cigar stamps, series of 1883:</b> |           |           |           |
| Export tobacco .....                                           | 260       | 26,000    | 104,000   |
| Export cigars .....                                            | 10        | 1,000     | 4,000     |
| Total .....                                                    | 270       | 27,000    | 108,000   |
| <b>Tobacco stamps, stub, series of 1883:</b>                   |           |           |           |
| 10 pound .....                                                 | 8,690     | 695,200   | 3,476,000 |
| 20 pound .....                                                 | 7,080     | 566,400   | 2,832,000 |
| 30 pound .....                                                 | 1,580     | 126,400   | 632,000   |
| 40 pound .....                                                 | 1,100     | 88,000    | 440,000   |
| 50 pound .....                                                 | 90        | 7,200     | 36,000    |
| 60 pound .....                                                 | 10        | 800       | 4,000     |
| Total .....                                                    | 18,550    | 1,484,000 | 7,420,000 |
| <b>Snuff stamps, stub, series of 1883:</b>                     |           |           |           |
| 10 pound .....                                                 | 80        | 6,400     | 32,000    |
| 20 pound .....                                                 | 40        | 3,200     | 16,000    |
| Total .....                                                    | 120       | 9,600     | 48,000    |
| <b>Special-tax stamps for liquors, series of 1887:</b>         |           |           |           |
| Retail liquor dealers .....                                    | 2,498     | 124,900   | 249,800   |
| Wholesale liquor dealers .....                                 | 600       | 6,000     | 6,000     |
| Retail malt-liquor dealers .....                               | 1,405     | 14,050    | 14,050    |
| Wholesale malt-liquor dealers .....                            | 460       | 4,600     | 4,600     |
| Manufacturers of stills .....                                  | 31        | 310       | 310       |
| Rectifiers .....                                               | 120       | 1,200     | 1,200     |
| Rectifiers of less than 500 barrels .....                      | 210       | 2,100     | 2,100     |
| Brewers .....                                                  | 256       | 2,560     | 2,560     |
| Brewers of less than 500 barrels .....                         | 205       | 2,050     | 2,050     |
| Worms .....                                                    | 41        | 410       | 410       |
| Stills .....                                                   | 40        | 400       | 400       |
| Total .....                                                    | 5,866     | 158,580   | 283,480   |



## No. 2.—INTERNAL-REVENUE STAMPS DELIVERED DURING FISCAL YEAR 1887—Cont'd.

| Class.                                                | Volumes. | Sheets.   | Stamps.     |
|-------------------------------------------------------|----------|-----------|-------------|
| Special-tax stamps for tobacco, series of 1887:       |          |           |             |
| Dealers in manufactured tobacco .....                 | 5,974    | 298,700   | 597,400     |
| Manufacturers of cigars .....                         | 2,110    | 21,100    | 21,100      |
| Dealers in leaf tobacco .....                         | 607      | 6,070     | 6,070       |
| Dealers in leaf tobacco less than 25,000 pounds ..... | 300      | 3,000     | 3,000       |
| Manufacturers of tobacco .....                        | 206      | 2,060     | 2,060       |
| Peddlers of first class .....                         | 30       | 300       | 300         |
| Peddlers of second class .....                        | 154      | 1,540     | 1,540       |
| Peddlers of third class .....                         | 182      | 1,820     | 1,820       |
| Peddlers of fourth class .....                        | 143      | 1,430     | 1,430       |
| Retail dealers in leaf tobacco .....                  | 10       | 100       | 100         |
| Total .....                                           | 9,716    | 336,120   | 634,820     |
| Special-tax stamps for oleomargarine, series of 1886: |          |           |             |
| Retail dealers .....                                  | 1,100    | 11,000    | 11,000      |
| Wholesale dealers .....                               | 150      | 1,500     | 1,500       |
| Manufacturers, \$500 .....                            | 50       | 500       | 500         |
| Total .....                                           | 1,300    | 13,000    | 13,000      |
| Special-tax stamps for oleomargarine, series of 1887: |          |           |             |
| Retail dealers .....                                  | 1,000    | 10,000    | 10,000      |
| Wholesale dealers .....                               | 150      | 1,500     | 1,500       |
| Manufacturers, \$600 .....                            | 50       | 500       | 500         |
| Manufacturers, \$550 .....                            | 20       | 200       | 200         |
| Manufacturers, \$500 .....                            | 20       | 200       | 200         |
| Total .....                                           | 1,240    | 12,400    | 12,400      |
| Export oleomargarine stamps, series of 1886 .....     | 255      | 25,500    | 102,000     |
| Tax-paid stamps for oleomargarine, series of 1886:    |          |           |             |
| 10 pound .....                                        | 1,600    | 80,000    | 320,000     |
| 20 pound .....                                        | 1,300    | 65,000    | 260,000     |
| 30 pound .....                                        | 1,460    | 73,000    | 292,000     |
| 40 pound .....                                        | 1,000    | 50,000    | 200,000     |
| 50 pound .....                                        | 1,180    | 59,000    | 236,000     |
| 60 pound .....                                        | 500      | 25,000    | 100,000     |
| 70 pound .....                                        | 220      | 11,000    | 44,000      |
| 80 pound .....                                        | 220      | 11,000    | 44,000      |
| 90 pound .....                                        | 170      | 8,500     | 34,000      |
| 100 pounds .....                                      | 170      | 8,500     | 34,000      |
| Total .....                                           | 7,820    | 391,000   | 1,564,000   |
| Beer stamps, series of 1878:                          |          |           |             |
| Hogshead .....                                        |          | 83,000    | 1,660,000   |
| Barrel .....                                          |          | 127,000   | 2,540,000   |
| $\frac{1}{2}$ barrel .....                            |          | 608,000   | 12,160,000  |
| $\frac{1}{3}$ barrel .....                            |          | 15,000    | 300,000     |
| $\frac{1}{4}$ barrel .....                            |          | 2,067,000 | 41,340,000  |
| $\frac{1}{6}$ barrel .....                            |          | 138,000   | 2,760,000   |
| $\frac{1}{8}$ barrel .....                            |          | 505,000   | 10,100,000  |
| Total .....                                           |          | 3,543,000 | 70,860,000  |
| Tobacco stamps, strip, series of 1883:                |          |           |             |
| 1 ounce .....                                         |          | 321,000   | 12,840,000  |
| 2 ounce .....                                         |          | 3,343,500 | 133,740,000 |
| 3 ounce .....                                         |          | 171,500   | 6,860,000   |
| 4 ounce .....                                         |          | 2,470,500 | 98,820,000  |
| 8 ounce .....                                         |          | 1,232,000 | 18,480,000  |
| 16 ounce .....                                        |          | 391,000   | 5,865,000   |
| Total .....                                           |          | 7,929,500 | 276,605,000 |
| Tobacco stamps, sheet, series of 1883:                |          |           |             |
| $\frac{1}{2}$ pound .....                             |          | 47,000    | 564,000     |
| 1 pound .....                                         |          | 5,000     | 60,000      |
| 2 pound .....                                         |          | 5,000     | 60,000      |
| 3 pound .....                                         |          | 21,000    | 252,000     |
| 4 pound .....                                         |          | 12,000    | 144,000     |
| 5 pound .....                                         |          | 38,000    | 456,000     |
| Total .....                                           |          | 128,000   | 1,536,000   |
| Snuff stamps, small, series of 1883:                  |          |           |             |
| 1 ounce .....                                         |          | 108,000   | 21,168,000  |
| 2 ounce .....                                         |          | 69,000    | 7,452,000   |
| 3 ounce .....                                         |          | 2,000     | 200,000     |
| Total .....                                           |          | 179,000   | 28,820,000  |



## No. 2.—INTERNAL-REVENUE STAMPS DELIVERED DURING FISCAL YEAR 1887—Cont'd.

| Class.                                   | Volumes. | Sheets.   | Stamps.     |
|------------------------------------------|----------|-----------|-------------|
| Snuff stamps, strip, series of 1883:     |          |           |             |
| 4 ounce .....                            |          | 40,000    | 800,000     |
| 6 ounce.....                             |          | 243,000   | 4,860,000   |
| 8 ounce.....                             |          | 5,000     | 100,000     |
| 16 ounce.....                            |          | 47,000    | 470,000     |
| Total.....                               |          | 335,000   | 6,230,000   |
| Snuff stamps, sheet, series of 1883:     |          |           |             |
| $\frac{1}{2}$ pound.....                 |          | 4,000     | 48,000      |
| 1 pound.....                             |          | 11,500    | 138,000     |
| 2 pound.....                             |          | 6,500     | 78,000      |
| 3 pound.....                             |          | 2,500     | 30,000      |
| 5 pound.....                             |          | 11,000    | 132,000     |
| Total.....                               |          | 35,500    | 426,000     |
| Cigar stamps, strip, series of 1883:     |          |           |             |
| 25 cigars.....                           |          | 384,000   | 3,840,000   |
| 50 cigars.....                           |          | 5,038,000 | 50,380,000  |
| 100 cigars.....                          |          | 864,000   | 8,640,000   |
| 200 cigars.....                          |          | 19,000    | 95,000      |
| 250 cigars.....                          |          | 83,000    | 415,000     |
| 500 cigars.....                          |          | 12,000    | 60,000      |
| Total.....                               |          | 6,400,000 | 63,430,000  |
| Cigarette stamps, small, series of 1883: |          |           |             |
| 10 cigarettes.....                       |          | 1,295,000 | 129,500,000 |
| 20 cigarettes.....                       |          | 406,000   | 32,480,000  |
| Total.....                               |          | 1,701,000 | 136,080,000 |
| Cigarette stamps, strip, series of 1883: |          |           |             |
| 50 cigarettes.....                       |          | 11,000    | 132,000     |
| 100 cigarettes.....                      |          | 27,000    | 270,000     |
| Total.....                               |          | 38,000    | 402,000     |
| Lock seals, series of 1878.....          |          | 2,000     | 100,000     |

## RECAPITULATION.

|                                                             |        |            |             |
|-------------------------------------------------------------|--------|------------|-------------|
| Tax-paid stamps for distilled spirits, series of 1878.....  | 9,830  | 491,500    | 1,474,500   |
| Stamps for rectifiers, series of 1878.....                  | 7,660  | 383,000    | 1,532,000   |
| Stamps for wholesale liquor dealers, series of 1878.....    | 2,190  | 219,000    | 657,000     |
| Warehouse stamps, series of 1878.....                       | 5,000  | 500,000    | 1,990,000   |
| Brewers' permit stamps, series of 1878.....                 | 250    | 25,000     | 100,000     |
| Export tobacco and export cigar stamps, series of 1883..... | 270    | 27,000     | 108,000     |
| Tobacco stamps, stub, series of 1883.....                   | 18,550 | 1,484,000  | 7,420,000   |
| Snuff stamps, stub, series of 1883.....                     | 120    | 9,600      | 48,000      |
| Special-tax stamps for liquors, series of 1887.....         | 5,866  | 158,580    | 283,480     |
| Special-tax stamps for tobacco, series of 1887.....         | 9,716  | 336,120    | 634,820     |
| Special-tax stamps for oleomargarine, series of 1886.....   | 1,300  | 13,000     | 13,000      |
| Special-tax stamps for oleomargarine, series of 1887.....   | 1,240  | 12,400     | 12,400      |
| Export oleomargarine stamps, series of 1886.....            | 255    | 25,500     | 102,000     |
| Tax-paid stamps for oleomargarine, series of 1886.....      | 7,820  | 391,000    | 1,564,000   |
| Beer stamps, series of 1878.....                            |        | 3,543,000  | 70,860,000  |
| Tobacco stamps, strip, series of 1883.....                  |        | 7,929,500  | 276,605,000 |
| Tobacco stamps, sheet, series of 1883.....                  |        | 128,000    | 1,536,000   |
| Snuff stamps, small, series of 1883.....                    |        | 179,000    | 28,820,000  |
| Snuff stamps, strip, series of 1883.....                    |        | 335,000    | 6,230,000   |
| Snuff stamps, sheet, series of 1883.....                    |        | 35,500     | 426,000     |
| Cigar stamps, strip, series of 1883.....                    |        | 6,400,000  | 63,430,000  |
| Cigarette stamps, small, series of 1883.....                |        | 1,701,000  | 136,080,000 |
| Cigarette stamps, strip, series of 1883.....                |        | 38,000     | 402,000     |
| Lock seals, series of 1878.....                             |        | 2,000      | 100,000     |
| Total.....                                                  | 70,067 | 24,366,700 | 600,428,200 |



## No. 3.—STATEMENT SHOWING THE CUSTOMS STAMPS DELIVERED DURING THE FISCAL YEAR 1887.

| Class.                                     | Volumes. | Sheets.  | Stamps.     |
|--------------------------------------------|----------|----------|-------------|
| Customs liquor stamps, series of 1886..... | 1, 000   | 100, 000 | 200, 000    |
| Customs fee tickets, series of 1887:       |          |          |             |
| 20 cents.....                              | 10       | 1, 000   | 50, 000     |
| 30 cents.....                              | 3        | 300      | 15, 000     |
| 40 cents.....                              | 3        | 300      | 15, 000     |
| 50 cents.....                              | 1        | 100      | 5, 000      |
| 60 cents.....                              | 5        | 500      | 25, 000     |
| 70 cents.....                              | 3        | 300      | 15, 000     |
| 80 cents.....                              | 1        | 100      | 5, 000      |
| 90 cents.....                              | 1        | 100      | 5, 000      |
| Total.....                                 | 27       | 2, 700   | 135, 000    |
| Customs cigar stamps, series of 1879:      |          |          |             |
| 25 cigars.....                             |          | 60, 000  | 600, 000    |
| 50 cigars.....                             |          | 108, 000 | 1, 080, 000 |
| 100 cigars.....                            |          | 22, 000  | 220, 000    |
| Total.....                                 |          | 190, 000 | 1, 900, 000 |
| Customs cigarette stamps, series of 1879:  |          |          |             |
| 10 cigarettes.....                         |          | 1, 000   | 100, 000    |
| 20 cigarettes.....                         |          | 1, 000   | 100, 000    |
| 100 cigarettes.....                        |          | 3, 000   | 30, 000     |
| Total.....                                 |          | 5, 000   | 230, 000    |
| Customs opium stamps, series of 1879.....  |          | 16, 000  | 160, 000    |
| Customs lock seals, series of 1879.....    |          | 1, 000   | 25, 000     |

## RECAPITULATION.

|                                               |        |          |             |
|-----------------------------------------------|--------|----------|-------------|
| Customs fee tickets, series of 1887.....      | 27     | 2, 700   | 135, 000    |
| Customs liquor stamps, series of 1886.....    | 1, 000 | 100, 000 | 200, 000    |
| Customs cigar stamps, series of 1879.....     |        | 190, 000 | 1, 900, 000 |
| Customs cigarette stamps, series of 1879..... |        | 5, 000   | 230, 000    |
| Customs opium stamps, series of 1879.....     |        | 16, 000  | 160, 000    |
| Customs lock seals, series of 1879.....       |        | 1, 000   | 25, 000     |
| Total.....                                    | 1, 027 | 314, 700 | 2, 650, 000 |

## No. 4.—STATEMENT SHOWING THE CHECKS, DRAFTS, CERTIFICATES, ETC., BY CLASSES, DELIVERED DURING THE FISCAL YEAR 1887.

| Class.                                                    | Volumes. | Sheets. |
|-----------------------------------------------------------|----------|---------|
| Disbursing officers' checks:                              |          |         |
| On assistant treasurers, one-subject, payable to order:   |          |         |
| For Department of the Interior.....                       | 60       | 3, 000  |
| On assistant treasurers, two-subject, payable to order:   |          |         |
| For Treasury Department.....                              | 154      | 14, 500 |
| For War Department.....                                   | 316      | 29, 950 |
| For Navy Department.....                                  | 57       | 5, 700  |
| For Department of the Interior.....                       | 72       | 4, 550  |
| For Department of Justice.....                            | 5        | 500     |
| On assistant treasurers, four-subject, payable to order:  |          |         |
| For Treasury Department.....                              | 234      | 30, 500 |
| For War Department.....                                   | 157      | 15, 950 |
| For Navy Department.....                                  | 53       | 5, 500  |
| For Department of the Interior.....                       | 46       | 5, 600  |
| For Department of Justice.....                            | 37       | 3, 700  |
| For Post-Office Department.....                           | 25       | 3, 400  |
| On assistant treasurers, two-subject, payable to bearer:  |          |         |
| For Treasury Department.....                              | 4        | 200     |
| For War Department.....                                   | 48       | 3, 500  |
| For Navy Department.....                                  | 15       | 1, 500  |
| For Department of the Interior.....                       | 36       | 2, 700  |
| On assistant treasurers, four-subject, payable to bearer: |          |         |
| For War Department.....                                   | 21       | 2, 100  |
| For Navy Department.....                                  | 2        | 200     |
| For Department of Justice.....                            | 8        | 800     |
| For Post-Office Department.....                           | 39       | 3, 900  |



## No. 4.—CHECKS, DRAFTS, CERTIFICATES, ETC., BY CLASSES, DELIVERED DURING THE FISCAL YEAR 1887—Continued.

| Class.                                         | Volumes. | Sheets. |
|------------------------------------------------|----------|---------|
| Pension checks:                                |          |         |
| On treasurer.....                              | 15       | 3,000   |
| On assistant treasurers.....                   | 1,709    | 341,800 |
| On depositaries.....                           | 43       | 8,600   |
| Interest checks:                               |          |         |
| Funded loan of 1891, 4½ per cent.....          | 143      | 7,152   |
| Consols of 1907, 4 per cent.....               | 648      | 32,632  |
| Pacific Railroad bonds.....                    | 40       | 2,041   |
| Treasurer's transfer checks:                   |          |         |
| Cash division.....                             | 27       | 5,300   |
| Loan division.....                             | 51       | 2,550   |
| Redemption division.....                       | 5        | 900     |
| National-bank redemption agency.....           | 13       | 2,600   |
| Checks:                                        |          |         |
| Special deposit account.....                   | 2        | 668     |
| Director of the Mint.....                      | 50       | 2,500   |
| Commissioners of the District of Columbia..... | 10       | 1,250   |
| Drafts:                                        |          |         |
| On Treasury warrants.....                      | 5        | 1,250   |
| On War warrants.....                           | 15       | 3,750   |
| On Navy warrants.....                          | 15       | 2,500   |
| On Customs warrants.....                       | 5        | 1,250   |
| On Internal Revenue warrants.....              | 5        | 1,250   |
| On Interior warrants.....                      | 5        | 1,250   |
| On Judiciary warrants.....                     | 5        | 1,250   |
| On Diplomatic warrants.....                    | 10       | 3,000   |
| Licenses:                                      |          |         |
| To masters.....                                | 21       | 6,300   |
| To mates.....                                  | 6        | 1,800   |
| To chief engineers.....                        | 20       | 6,000   |
| To second-class engineers.....                 | 10       | 3,000   |
| To first-class pilots.....                     | 8        | 2,400   |
| To second-class pilots.....                    | 13       | 3,900   |
| Post-Office warrants.....                      | 1,488    | 37,200  |
| Post-Office transfer drafts.....               | 74       | 3,700   |
| Post-Office inspectors' commissions.....       | 175      | 175     |
| Debenture certificates.....                    | 25       | 5,000   |
| Pension certificates:                          |          |         |
| Invalids.....                                  |          | 46,160  |
| Invalids, increase.....                        |          | 46,200  |
| Fathers and mothers.....                       |          | 8,224   |
| Widows with minors.....                        |          | 6,079   |
| Widows.....                                    |          | 7,147   |
| Minor children.....                            |          | 2,583   |
| Minor children, \$2 additional.....            |          | 2,029   |
| Certificates of letters patent.....            |          | 28,801  |
| Certificates of registry of vessels.....       |          | 5,000   |
| Total.....                                     | 6,050    | 785,941 |

## No. 5.—SUMMARY OF ALL CLASSES OF WORK DELIVERED.

| Classes.                                                                   | Sheets.    |
|----------------------------------------------------------------------------|------------|
| United States notes, certificates of deposit, and national-bank notes..... | 7,184,866  |
| Internal-revenue stamps.....                                               | 24,366,700 |
| Customs stamps.....                                                        | 314,700    |
| Checks, drafts, certificates, etc.....                                     | 785,941    |
| Aggregate.....                                                             | 32,652,207 |



NO. 6.—SCHEDULE OF MISCELLANEOUS WORK DONE FOR, AND OF MATERIALS FURNISHED TO, THE VARIOUS BUREAUS OF THE DEPARTMENT DURING THE FISCAL YEAR 1887.

| Items.                                                                                                                                          | Number. | Amount.   |
|-------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------|
| The amounts charged for the following work were transferred from the appropriations stated, and deposited on account of miscellaneous receipts: |         |           |
| Appropriation for collecting revenue from customs:                                                                                              |         |           |
| Engraved plates for customs-fee tickets.....                                                                                                    | 8       | \$520.00  |
| Engraved seals for collector of customs.....                                                                                                    | 18      | 155.00    |
| Engraved seals for deputy collector of customs.....                                                                                             | 3       | 30.00     |
| Engraved seal for surveyor of customs.....                                                                                                      | 1       | 10.00     |
| Engraved steel dies for car-seals.....                                                                                                          | 138     | 69.00     |
| Appropriation for engraving and printing portraits of Hon. Reuben Ellwood:                                                                      |         |           |
| Engraved plate.....                                                                                                                             | 1       | 153.25    |
| Printed portraits.....                                                                                                                          | 12,500  | 247.50    |
| Appropriation for engraving and printing portrait of Hon. Joseph Rankin:                                                                        |         |           |
| Engraved plate.....                                                                                                                             | 1       | 189.00    |
| Printed portraits.....                                                                                                                          | 12,500  | 242.50    |
| Appropriation for engraving and printing portrait of Vice-President Hendricks:                                                                  |         |           |
| Printed portraits.....                                                                                                                          | 31,000  | 620.00    |
| Appropriation for engraving and printing portrait of Hon. J. F. Miller:                                                                         |         |           |
| Printed portraits.....                                                                                                                          | 12,000  | 232.80    |
| Appropriation for engraving and printing portrait of Hon. Michael Hahn:                                                                         |         |           |
| Printed portraits.....                                                                                                                          | 12,500  | 242.50    |
| Appropriation for engraving and printing portrait of Hon. John A. Logan:                                                                        |         |           |
| Printed portraits.....                                                                                                                          | 13,800  | 289.92    |
| Appropriation for contingent expenses of Treasury, miscellaneous items:                                                                         |         |           |
| Recast canceling leads.....                                                                                                                     | 44      | 25.49     |
| Repaired canceling machine.....                                                                                                                 | 1       | 26.50     |
| Repaired matrix of bond seal.....                                                                                                               | 1       | 11.22     |
| Repaired seal.....                                                                                                                              | 1       | 27.85     |
| Furnished seal.....                                                                                                                             | 1       | 59.90     |
| Furnished punches and dies.....                                                                                                                 | 3       | 4.58      |
| Appropriation for contingent expenses of Treasury, stationery:                                                                                  |         |           |
| Printed reams of letter-heads.....                                                                                                              | 10      | 60.00     |
| Printed note-heads.....                                                                                                                         | 2,880   | 3.75      |
| Printed envelopes.....                                                                                                                          | 2,350   | 3.05      |
| Printed cards.....                                                                                                                              | 1,600   | 7.50      |
| Appropriation for contingent expenses of Treasury, binding:                                                                                     |         |           |
| Furnished seals for Register.....                                                                                                               | 2       | 10.00     |
| Appropriation for expenses of national currency:                                                                                                |         |           |
| Repaired cutting machine.....                                                                                                                   | 1       | 6.76      |
| Furnished glass for macerator.....                                                                                                              | 1       | 7.40      |
| Appropriation for sealing and separating United States securities:                                                                              |         |           |
| Recast rollers.....                                                                                                                             | 23      | 42.98     |
| Expenses of printing portraits and vignettes:                                                                                                   |         |           |
| Printed India proofs.....                                                                                                                       | 49      | 6.96      |
| Printed French India proofs.....                                                                                                                | 177     | 17.70     |
| Printed plain proofs.....                                                                                                                       | 2,146   | 76.10     |
| National banks:                                                                                                                                 |         |           |
| Engraved face plates.....                                                                                                                       | 258     | 18,675.00 |
| War Department:                                                                                                                                 |         |           |
| Furnished seal.....                                                                                                                             | 1       | 25.00     |
| Repaired embossing seal.....                                                                                                                    | 1       | 106.40    |
| Printed Army officers' commissions.....                                                                                                         | 200     | 24.00     |
| Public Printer:                                                                                                                                 |         |           |
| Printed portraits of Hon. Reuben Ellwood.....                                                                                                   | 1,925   | 38.12     |
| Printed portraits of Hon. Joseph Rankin.....                                                                                                    | 1,925   | 37.35     |
| Printed portraits of Vice-President Hendricks.....                                                                                              | 1,925   | 38.50     |
| Printed portraits of Hon. J. F. Miller.....                                                                                                     | 1,925   | 37.35     |
| Printed portraits of Hon. Michael Hahn.....                                                                                                     | 1,925   | 37.35     |
| Printed portraits of Hon. John A. Logan.....                                                                                                    | 1,925   | 40.43     |
| Perforated and numbered foreign letter labels.....                                                                                              | 307,168 | 136.08    |
| Perforated sheets of letter labels.....                                                                                                         | 18,371  | 22.04     |
| Smithsonian Institution:                                                                                                                        |         |           |
| Printed sheets of letter heads.....                                                                                                             | 1,187   | 16.02     |
| Geological Survey:                                                                                                                              |         |           |
| Furnished pounds of dried pulp.....                                                                                                             | 200     | 4.15      |
| Woolworth & Graham:                                                                                                                             |         |           |
| Prepared postal-card transfers.....                                                                                                             | 104     | 467.40    |
| Bulkley, Raiguel & Co.:                                                                                                                         |         |           |
| Furnished pounds of dried pulp.....                                                                                                             | 104,538 | 2,169.15  |
| Total.....                                                                                                                                      |         | 25,273.55 |



## No. 6.—SCHEDULE OF MISCELLANEOUS WORK, ETC.—Continued.

| Items.                                                                                                                                                                                                 | Number.             | Amount.  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------|
| The amounts charged for the following materials were transferred from the appropriations stated and deposited to the credit of materials and miscellaneous expenses, Bureau of Engraving and Printing. |                     |          |
| Appropriation for expenses of national currency:                                                                                                                                                       |                     |          |
| Furnished gallons of sperm oil.....                                                                                                                                                                    | 2                   | \$2.06   |
| Furnished gallons of cylinder oil.....                                                                                                                                                                 | 3                   | 3.76     |
| Furnished yards of cotton waste.....                                                                                                                                                                   | 50                  | 4.60     |
| Furnished sheets of emery cloth.....                                                                                                                                                                   | 6                   | .16      |
| Furnished balls of lamp wick.....                                                                                                                                                                      | 2                   | .08      |
| Furnished feet of leather belting.....                                                                                                                                                                 | 15                  | 4.65     |
| Furnished pounds of laundry soap.....                                                                                                                                                                  | 5                   | .21      |
| Furnished pounds of whiting.....                                                                                                                                                                       | 10                  | .14      |
| Furnished pounds of Putz's pomade.....                                                                                                                                                                 | 5                   | 2.40     |
| Furnished pounds of candles.....                                                                                                                                                                       | 1                   | .11      |
| Furnished broom.....                                                                                                                                                                                   | 1                   | .27      |
| Appropriation for sealing and separating United States securities:                                                                                                                                     |                     |          |
| Recast rollers.....                                                                                                                                                                                    | 99                  | 90.09    |
| Furnished gallons of benzine.....                                                                                                                                                                      | 52                  | 4.14     |
| Furnished gallons of sperm oil.....                                                                                                                                                                    | 11                  | 11.33    |
| Furnished gallons of neat's-foot oil.....                                                                                                                                                              | $\frac{1}{4}$       | .19      |
| Furnished yards of thin muslin.....                                                                                                                                                                    | 1,514 $\frac{1}{2}$ | 38.01    |
| Furnished feet of gutta-percha belting.....                                                                                                                                                            | 136                 | 8.61     |
| Furnished feet of pica furniture.....                                                                                                                                                                  | 210                 | 4.30     |
| Furnished pounds of rotten stone.....                                                                                                                                                                  | 2                   | .12      |
| Furnished pounds of seal-red ink.....                                                                                                                                                                  | 10                  | 37.50    |
| Furnished pounds of carmine ink.....                                                                                                                                                                   | 32                  | 192.00   |
| Furnished pounds of thin varnish.....                                                                                                                                                                  | 10                  | 2.00     |
| Furnished pounds of manila paper.....                                                                                                                                                                  | 127 $\frac{1}{2}$   | 9.56     |
| Furnished pounds of leads.....                                                                                                                                                                         | $\frac{1}{4}$       | .04      |
| Furnished reams of paper.....                                                                                                                                                                          | 3                   | 6.75     |
| Furnished sheets of emery paper.....                                                                                                                                                                   | 12                  | .17      |
| Furnished belt-punch.....                                                                                                                                                                              | 1                   | .10      |
| Furnished nail-brushes.....                                                                                                                                                                            | 3                   | 1.19     |
| Furnished violin strings.....                                                                                                                                                                          | 12                  | .80      |
| Furnished belt-awl.....                                                                                                                                                                                | 1                   | .85      |
| Furnished palette-knives.....                                                                                                                                                                          | 3                   | .72      |
| Furnished quoins.....                                                                                                                                                                                  | 24                  | 5.00     |
| Furnished sets of keys.....                                                                                                                                                                            | 2                   | 1.00     |
| Furnished fly-sticks.....                                                                                                                                                                              | 12                  | 3.00     |
| Furnished brass oilers.....                                                                                                                                                                            | 3                   | .53      |
| Coast and Geodetic Survey Office:                                                                                                                                                                      |                     |          |
| Furnished yards of printers' blanket.....                                                                                                                                                              | 7                   | 56.00    |
| Furnished pounds of black ink.....                                                                                                                                                                     | 900                 | 450.00   |
| Furnished gallons of oil.....                                                                                                                                                                          | 5                   | 5.00     |
| Hydrographic Office:                                                                                                                                                                                   |                     |          |
| Furnished pounds of black ink.....                                                                                                                                                                     | 450                 | 225.00   |
| Furnished gallons of medium oil.....                                                                                                                                                                   | 15                  | 15.00    |
| Furnished gallons of weak oil.....                                                                                                                                                                     | 15                  | 16.50    |
| War Department:                                                                                                                                                                                        |                     |          |
| Furnished pounds of black ink.....                                                                                                                                                                     | 25                  | 12.50    |
| State Department:                                                                                                                                                                                      |                     |          |
| Furnished yards of rubber cloth.....                                                                                                                                                                   | 1 $\frac{3}{8}$     | .71      |
| Furnished yards of printers' blanket.....                                                                                                                                                              | 2 $\frac{3}{8}$     | 17.34    |
| Furnished yards of thin muslin.....                                                                                                                                                                    | 123 $\frac{1}{4}$   | 3.09     |
| Furnished gallons of black ink.....                                                                                                                                                                    | 25                  | 12.50    |
| Supervising Architect's Office:                                                                                                                                                                        |                     |          |
| Furnished empty oil barrels.....                                                                                                                                                                       | 6                   | 3.84     |
| Total.....                                                                                                                                                                                             |                     | 1,253.92 |

## RECAPITULATION.

|                                                                                                                                   |             |
|-----------------------------------------------------------------------------------------------------------------------------------|-------------|
| Amount of miscellaneous work done, deposited on account of miscellaneous receipts.....                                            | \$25,273.55 |
| Amount of materials furnished, deposited to credit of materials and miscellaneous expenses, Bureau of Engraving and Printing..... | 1,253.92    |
| Aggregate.....                                                                                                                    | 26,527.47   |



No. 7.—STATEMENT OF THE VARIOUS CLASSES OF SECURITIES AND OTHER WORK PROPOSED TO BE EXECUTED IN THE FISCAL YEAR 1889.

| Class of work.                                                       | Number of sheets. | Class of work.                          | Number of sheets. |
|----------------------------------------------------------------------|-------------------|-----------------------------------------|-------------------|
| United States notes and certificates...                              | 11,400,000        | License certificates .....              | 25,000            |
| Gold certificates and currency certificates .....                    | 100,000           | Post-office warrants.....               | 85,000            |
| United States registered bonds, 4½ per cent. loan 1891, funded.....  | 11,200            | Post-office transfer drafts.....        | 10,000            |
| United States registered bonds, 4 per cent. loan 1907, consols ..... | 6,000             | Post-office collection drafts .....     | 5,000             |
| Pacific Railroad registered bonds.....                               | 1,000             | Post-office money-order drafts .....    | 15,000            |
| National currency, series of 1875.....                               | 200,000           | Post-office inspectors' commissions ..  | 150               |
| National currency, series of 1882.....                               | 800,000           | Debenture certificates .....            | 40,000            |
| Internal-revenue stamps.....                                         | 37,140,900        | Certificates of registry of vessels.... | 5,000             |
| Customs stamps .....                                                 | 390,000           | Certificates of organization .....      | 500               |
| Disbursing officers' checks .....                                    | 183,000           | Certificates of extension .....         | 100               |
| Pension checks .....                                                 | 450,000           | Pension certificates.....               | 100,000           |
| Interest checks .....                                                | 40,000            | Certificates of letters patent.....     | 25,000            |
| Transfer checks .....                                                | 12,000            | Army officers' commissions.....         | 2,000             |
| Transfer orders .....                                                | 1,000             | Non-commissioned officers' warrants..   | 8,000             |
| District of Columbia Commissioners' checks .....                     | 9,000             | Veterinary surgeons' warrants.....      | 200               |
| Drafts on warrants .....                                             | 30,000            | Requests for transportation.....        | 50,000            |
|                                                                      |                   | Naval Observatory book labels .....     | 5,000             |
|                                                                      |                   | Total .....                             | 51,150,050        |

|                                                                               |                  |
|-------------------------------------------------------------------------------|------------------|
| Printing miscellaneous portraits.....                                         | 100,000          |
| Printing letter-heads, note-heads, envelopes, etc.....                        | 10,000           |
| Numbering and perforating sheets of letter-labels.....                        | 350,000          |
| Engraving national currency face-plates.....                                  | 250              |
| Engraving and altering miscellaneous plates .....                             | 20               |
| Engraving seals and dies for customs collectors, etc.....                     | 200              |
| Engraving and repairing seals for Departments .....                           | 10               |
| Engraving postal-card transfers .....                                         | 110              |
| Repairs to cutting and canceling machines, etc., for Treasury Department..... | 10               |
| Punches and dies for canceling machines.....                                  | 10               |
| Recasting canceling leads.....                                                | 50               |
| Printers' ink for Departments.....                                            | pounds.. 1,500   |
| Printers' oil for Departments.....                                            | gallons.. 40     |
| Printers' blanket for Departments .....                                       | yards.. 15       |
| Thin muslin for Departments .....                                             | do.... 130       |
| Producing and drying pulp from maceration .....                               | pounds.. 110,000 |



NO. 8.—STATEMENT SHOWING THE ANNUAL PRODUCTION OF SECURITIES IN SHEETS, AND THE EXPENDITURES BY THE BUREAU OF ENGRAVING AND PRINTING, FOR THE LAST TEN FISCAL YEARS.

| Fiscal years. | U. S. notes, bonds, and certificates. | National currency. | Internal revenue stamps. | Customs stamps. | Checks, drafts, certificates, etc. | Total number of sheets produced. | Expenditures. | Average cost per 1,000 sheets. | Average number of employes. | Average number of sheets per employé. |
|---------------|---------------------------------------|--------------------|--------------------------|-----------------|------------------------------------|----------------------------------|---------------|--------------------------------|-----------------------------|---------------------------------------|
| 1878.....     | 2,610,148                             | 2,422,764          | 7,014,133                | 480,017         | 571,694                            | 13,098,756                       | \$538,861.33  | \$41.14                        | 522                         | 25,093                                |
| 1879.....     | 4,946,948                             | 1,938,564          | 13,752,562               | 182,250         | 573,706                            | 21,394,030                       | 814,077.01    | 38.05                          | 804                         | 26,609                                |
| 1880.....     | 5,931,840                             | 1,379,588          | 15,335,354               | 197,179         | 761,124                            | 23,605,085                       | 883,171.95    | 37.41                          | 905                         | 26,083                                |
| 1881.....     | 5,333,812                             | 1,831,476          | 17,981,693               | 197,000         | 673,680                            | 26,017,661                       | 901,165.26    | 34.64                          | 958                         | 27,158                                |
| 1882.....     | 5,571,597                             | 2,069,011          | 22,561,057               | 277,400         | 633,419                            | 31,112,484                       | 936,757.62    | 30.11                          | 1,011                       | 30,774                                |
| 1883.....     | 6,775,250                             | 2,456,755          | 22,991,641               | 410,700         | 696,400                            | 33,330,746                       | 1,104,986.43  | 33.15                          | 1,173                       | 28,415                                |
| 1884.....     | 6,127,000                             | 2,068,193          | 20,859,407               | 293,000         | 858,299                            | 30,205,899                       | 977,301.85    | 32.35                          | 1,193                       | 25,319                                |
| 1885.....     | 5,214,668                             | 2,479,868          | 19,541,977               | 255,314         | 725,879                            | 28,217,706                       | 965,195.47    | 34.21                          | 1,133                       | 24,905                                |
| 1886.....     | 2,645,625                             | 2,331,623          | 20,607,750               | 283,500         | 786,998                            | 26,655,496                       | 763,207.84    | 28.63                          | 886                         | 30,085                                |
| 1887.....     | 6,472,959                             | 711,907            | 24,366,700               | 314,700         | 785,941                            | 32,652,207                       | 794,477.90    | 24.33                          | 840                         | 38,872                                |

NO. 9.—STATEMENT SHOWING THE NUMBER OF EMPLOYÉS ON THE FIRST DAY OF EACH MONTH SINCE JULY 1, 1877.

| Months.        | Fiscal years. |           |           |           |           |           |           |           |           |           |           |
|----------------|---------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                | 1877-'78.     | 1878-'79. | 1879-'80. | 1880-'81. | 1881-'82. | 1882-'83. | 1883-'84. | 1884-'85. | 1885-'86. | 1886-'87. | 1887-'88. |
| July.....      | 479           | 653       | 901       | 903       | 945       | 1,003     | 1,214     | 1,173     | 912       | 839       | 864       |
| August.....    | 459           | 677       | 888       | 934       | 979       | 1,090     | 1,219     | 1,165     | 907       | 828       | 879       |
| September..... | 487           | 679       | 896       | 956       | 988       | 1,110     | 1,202     | 1,175     | 902       | 824       | 879       |
| October.....   | 531           | 782       | 896       | 960       | 1,004     | 1,163     | 1,199     | 1,175     | 901       | 824       | 892       |
| November.....  | 492           | 796       | 897       | 949       | 1,014     | 1,187     | 1,195     | 1,170     | 889       | 835       | 894       |
| December.....  | 496           | 844       | 909       | 964       | 1,017     | 1,203     | 1,187     | 1,163     | 888       | 844       | .....     |
| January.....   | 513           | 835       | 896       | 967       | 1,038     | 1,218     | 1,188     | 1,154     | 885       | 847       | .....     |
| February.....  | 529           | 853       | 911       | 983       | 1,035     | 1,228     | 1,186     | 1,153     | 881       | 848       | .....     |
| March.....     | 563           | 812       | 908       | 984       | 1,037     | 1,226     | 1,182     | 1,145     | 875       | 848       | .....     |
| April.....     | 571           | 869       | 917       | 973       | 1,031     | 1,223     | 1,185     | 1,048     | 868       | 846       | .....     |
| May.....       | 567           | 929       | 921       | 968       | 1,024     | 1,214     | 1,182     | 1,043     | 862       | 844       | .....     |
| June.....      | 579           | 916       | 922       | 954       | 1,016     | 1,212     | 1,178     | 1,035     | 861       | 845       | .....     |



| ORIGINAL ARTICLES |           | DEPARTMENTS |           |
|-------------------|-----------|-------------|-----------|
| 1531-1535         | 1536-1540 | 1541-1545   | 1546-1550 |
| 1551-1555         | 1556-1560 | 1561-1565   | 1566-1570 |
| 1571-1575         | 1576-1580 | 1581-1585   | 1586-1590 |
| 1591-1595         | 1596-1600 | 1601-1605   | 1606-1610 |
| 1611-1615         | 1616-1620 | 1621-1625   | 1626-1630 |
| 1631-1635         | 1636-1640 | 1641-1645   | 1646-1650 |
| 1651-1655         | 1656-1660 | 1661-1665   | 1666-1670 |
| 1671-1675         | 1676-1680 | 1681-1685   | 1686-1690 |
| 1691-1695         | 1696-1700 | 1701-1705   | 1706-1710 |
| 1711-1715         | 1716-1720 | 1721-1725   | 1726-1730 |
| 1731-1735         | 1736-1740 | 1741-1745   | 1746-1750 |
| 1751-1755         | 1756-1760 | 1761-1765   | 1766-1770 |
| 1771-1775         | 1776-1780 | 1781-1785   | 1786-1790 |
| 1791-1795         | 1796-1800 | 1801-1805   | 1806-1810 |
| 1811-1815         | 1816-1820 | 1821-1825   | 1826-1830 |
| 1831-1835         | 1836-1840 | 1841-1845   | 1846-1850 |
| 1851-1855         | 1856-1860 | 1861-1865   | 1866-1870 |
| 1871-1875         | 1876-1880 | 1881-1885   | 1886-1890 |
| 1891-1895         | 1896-1900 | 1901-1905   | 1906-1910 |
| 1911-1915         | 1916-1920 | 1921-1925   | 1926-1930 |
| 1931-1935         | 1936-1940 | 1941-1945   | 1946-1950 |
| 1951-1955         | 1956-1960 | 1961-1965   | 1966-1970 |
| 1971-1975         | 1976-1980 | 1981-1985   | 1986-1990 |
| 1991-1995         | 1996-2000 | 2001-2005   | 2006-2010 |
| 2011-2015         | 2016-2020 | 2021-2025   | 2026-2030 |
| 2031-2035         | 2036-2040 | 2041-2045   | 2046-2050 |
| 2051-2055         | 2056-2060 | 2061-2065   | 2066-2070 |
| 2071-2075         | 2076-2080 | 2081-2085   | 2086-2090 |
| 2091-2095         | 2096-2100 | 2101-2105   | 2106-2110 |
| 2111-2115         | 2116-2120 | 2121-2125   | 2126-2130 |
| 2131-2135         | 2136-2140 | 2141-2145   | 2146-2150 |
| 2151-2155         | 2156-2160 | 2161-2165   | 2166-2170 |
| 2171-2175         | 2176-2180 | 2181-2185   | 2186-2190 |
| 2191-2195         | 2196-2200 | 2201-2205   | 2206-2210 |
| 2211-2215         | 2216-2220 | 2221-2225   | 2226-2230 |
| 2231-2235         | 2236-2240 | 2241-2245   | 2246-2250 |
| 2251-2255         | 2256-2260 | 2261-2265   | 2266-2270 |
| 2271-2275         | 2276-2280 | 2281-2285   | 2286-2290 |
| 2291-2295         | 2296-2300 | 2301-2305   | 2306-2310 |
| 2311-2315         | 2316-2320 | 2321-2325   | 2326-2330 |
| 2331-2335         | 2336-2340 | 2341-2345   | 2346-2350 |
| 2351-2355         | 2356-2360 | 2361-2365   | 2366-2370 |
| 2371-2375         | 2376-2380 | 2381-2385   | 2386-2390 |
| 2391-2395         | 2396-2400 | 2401-2405   | 2406-2410 |
| 2411-2415         | 2416-2420 | 2421-2425   | 2426-2430 |
| 2431-2435         | 2436-2440 | 2441-2445   | 2446-2450 |
| 2451-2455         | 2456-2460 | 2461-2465   | 2466-2470 |
| 2471-2475         | 2476-2480 | 2481-2485   | 2486-2490 |
| 2491-2495         | 2496-2500 | 2501-2505   | 2506-2510 |
| 2511-2515         | 2516-2520 | 2521-2525   | 2526-2530 |
| 2531-2535         | 2536-2540 | 2541-2545   | 2546-2550 |
| 2551-2555         | 2556-2560 | 2561-2565   | 2566-2570 |
| 2571-2575         | 2576-2580 | 2581-2585   | 2586-2590 |
| 2591-2595         | 2596-2600 | 2601-2605   | 2606-2610 |
| 2611-2615         | 2616-2620 | 2621-2625   | 2626-2630 |
| 2631-2635         | 2636-2640 | 2641-2645   | 2646-2650 |
| 2651-2655         | 2656-2660 | 2661-2665   | 2666-2670 |
| 2671-2675         | 2676-2680 | 2681-2685   | 2686-2690 |
| 2691-2695         | 2696-2700 | 2701-2705   | 2706-2710 |
| 2711-2715         | 2716-2720 | 2721-2725   | 2726-2730 |
| 2731-2735         | 2736-2740 | 2741-2745   | 2746-2750 |
| 2751-2755         | 2756-2760 | 2761-2765   | 2766-2770 |
| 2771-2775         | 2776-2780 | 2781-2785   | 2786-2790 |
| 2791-2795         | 2796-2800 | 2801-2805   | 2806-2810 |
| 2811-2815         | 2816-2820 | 2821-2825   | 2826-2830 |
| 2831-2835         | 2836-2840 | 2841-2845   | 2846-2850 |
| 2851-2855         | 2856-2860 | 2861-2865   | 2866-2870 |
| 2871-2875         | 2876-2880 | 2881-2885   | 2886-2890 |
| 2891-2895         | 2896-2900 | 2901-2905   | 2906-2910 |
| 2911-2915         | 2916-2920 | 2921-2925   | 2926-2930 |
| 2931-2935         | 2936-2940 | 2941-2945   | 2946-2950 |
| 2951-2955         | 2956-2960 | 2961-2965   | 2966-2970 |
| 2971-2975         | 2976-2980 | 2981-2985   | 2986-2990 |
| 2991-2995         | 2996-3000 | 3001-3005   | 3006-3010 |
| 3011-3015         | 3016-3020 | 3021-3025   | 3026-3030 |
| 3031-3035         | 3036-3040 | 3041-3045   | 3046-3050 |
| 3051-3055         | 3056-3060 | 3061-3065   | 3066-3070 |
| 3071-3075         | 3076-3080 | 3081-3085   | 3086-3090 |
| 3091-3095         | 3096-3100 | 3101-3105   | 3106-3110 |
| 3111-3115         | 3116-3120 | 3121-3125   | 3126-3130 |
| 3131-3135         | 3136-3140 | 3141-3145   | 3146-3150 |
| 3151-3155         | 3156-3160 | 3161-3165   | 3166-3170 |
| 3171-3175         | 3176-3180 | 3181-3185   | 3186-3190 |
| 3191-3195         | 3196-3200 | 3201-3205   | 3206-3210 |
| 3211-3215         | 3216-3220 | 3221-3225   | 3226-3230 |
| 3231-3235         | 3236-3240 | 3241-3245   | 3246-3250 |
| 3251-3255         | 3256-3260 | 3261-3265   | 3266-3270 |
| 3271-3275         | 3276-3280 | 3281-3285   | 3286-3290 |
| 3291-3295         | 3296-3300 | 3301-3305   | 3306-3310 |
| 3311-3315         | 3316-3320 | 3321-3325   | 3326-3330 |
| 3331-3335         | 3336-3340 | 3341-3345   | 3346-3350 |
| 3351-3355         | 3356-3360 | 3361-3365   | 3366-3370 |
| 3371-3375         | 3376-3380 | 3381-3385   | 3386-3390 |
| 3391-3395         | 3396-3400 | 3401-3405   | 3406-3410 |
| 3411-3415         | 3416-3420 | 3421-3425   | 3426-3430 |
| 3431-3435         | 3436-3440 | 3441-3445   | 3446-3450 |
| 3451-3455         | 3456-3460 | 3461-3465   | 3466-3470 |
| 3471-3475         | 3476-3480 | 3481-3485   | 3486-3490 |
| 3491-3495         | 3496-3500 | 3501-3505   | 3506-3510 |
| 3511-3515         | 3516-3520 | 3521-3525   | 3526-3530 |
| 3531-3535         | 3536-3540 | 3541-3545   | 3546-3550 |
| 3551-3555         | 3556-3560 | 3561-3565   | 3566-3570 |
| 3571-3575         | 3576-3580 | 3581-3585   | 3586-3590 |
| 3591-3595         | 3596-3600 | 3601-3605   | 3606-3610 |
| 3611-3615         | 3616-3620 | 3621-3625   | 3626-3630 |
| 3631-3635         | 3636-3640 | 3641-3645   | 3646-3650 |
| 3651-3655         | 3656-3660 | 3661-3665   | 3666-3670 |
| 3671-3675         | 3676-3680 | 3681-3685   | 3686-3690 |
| 3691-3695         | 3696-3700 | 3701-3705   | 3706-3710 |
| 3711-3715         | 3716-3720 | 3721-3725   | 3726-3730 |
| 3731-3735         | 3736-3740 | 3741-3745   | 3746-3750 |
| 3751-3755         | 3756-3760 | 3761-3765   | 3766-3770 |
| 3771-3775         | 3776-3780 | 3781-3785   | 3786-3790 |
| 3791-3795         | 3796-3800 | 3801-3805   | 3806-3810 |
| 3811-3815         | 3816-3820 | 3821-3825   | 3826-3830 |
| 3831-3835         | 3836-3840 | 3841-3845   | 3846-3850 |
| 3851-3855         | 3856-3860 | 3861-3865   | 3866-3870 |
| 3871-3875         | 3876-3880 | 3881-3885   | 3886-3890 |
| 3891-3895         | 3896-3900 | 3901-3905   | 3906-3910 |
| 3911-3915         | 3916-3920 | 3921-3925   | 3926-3930 |
| 3931-3935         | 3936-3940 | 3941-3945   | 3946-3950 |
| 3951-3955         | 3956-3960 | 3961-3965   | 3966-3970 |
| 3971-3975         | 3976-3980 | 3981-3985   | 3986-3990 |
| 3991-3995         | 3996-4000 | 4001-4005   | 4006-4010 |
| 4011-4015         | 4016-4020 | 4021-4025   | 4026-4030 |
| 4031-4035         | 4036-4040 | 4041-4045   | 4046-4050 |
| 4051-4055         | 4056-4060 | 4061-4065   | 4066-4070 |
| 4071-4075         | 4076-4080 | 4081-4085   | 4086-4090 |
| 4091-4095         | 4096-4100 | 4101-4105   | 4106-4110 |
| 4111-4115         | 4116-4120 | 4121-4125   | 4126-4130 |
| 4131-4135         | 4136-4140 | 4141-4145   | 4146-4150 |
| 4151-4155         | 4156-4160 | 4161-4165   | 4166-4170 |
| 4171-4175         | 4176-4180 | 4181-4185   | 4186-4190 |
| 4191-4195         | 4196-4200 | 4201-4205   | 4206-4210 |
| 4211-4215         | 4216-4220 | 4221-4225   | 4226-4230 |
| 4231-4235         | 4236-4240 | 4241-4245   | 4246-4250 |
| 4251-4255         | 4256-4260 | 4261-4265   | 4266-4270 |
| 4271-4275         | 4276-4280 | 4281-4285   | 4286-4290 |
| 4291-4295         | 4296-4300 | 4301-4305   | 4306-4310 |
| 4311-4315         | 4316-4320 | 4321-4325   | 4326-4330 |
| 4331-4335         | 4336-4340 | 4341-4345   | 4346-4350 |
| 4351-4355         | 4356-4360 | 4361-4365   | 4366-4370 |
| 4371-4375         | 4376-4380 | 4381-4385   | 4386-4390 |
| 4391-4395         | 4396-4400 | 4401-4405   | 4406-4410 |
| 4411-4415         | 4416-4420 | 4421-4425   | 4426-4430 |
| 4431-4435         | 4436-4440 | 4441-4445   | 4446-4450 |
| 4451-4455         | 4456-4460 | 4461-4465   | 4466-4470 |
| 4471-4475         | 4476-4480 | 4481-4485   | 4486-4490 |
| 4491-4495         | 4496-4500 | 4501-4505   | 4506-4510 |
| 4511-4515         | 4516-4520 | 4521-4525   | 4526-4530 |
| 4531-4535         | 4536-4540 | 4541-4545   | 4546-4550 |
| 4551-4555         | 4556-4560 | 4561-4565   | 4566-4570 |
| 4571-4575         | 4576-4580 | 4581-4585   | 4586-4590 |
| 4591-4595         | 4596-4600 | 4601-4605   | 4606-4610 |
| 4611-4615         | 4616-4620 | 4621-4625   | 4626-4630 |
| 4631-4635         | 4636-4640 | 4641-4645   | 4646-4650 |
| 4651-4655         | 4656-4660 | 4661-4665   | 4666-4670 |
| 4671-4675         | 4676-4680 | 4681-4685   | 4686-4690 |
| 4691-4695         | 4696-4700 | 4701-4705   | 4706-4710 |
| 4711-4715         | 4716-4720 | 4721-4725   | 4726-4730 |
| 4731-4735         | 4736-4740 | 4741-4745   | 4746-4750 |
| 4751-4755         | 4756-4760 | 4761-4765   | 4766-4770 |
| 4771-4775         | 4776-4780 | 4781-4785   | 4786-4790 |
| 4791-4795         | 4796-4800 | 4801-4805   | 4806-4810 |
| 4811-4815         | 4816-4820 | 4821-4825   | 4826-4830 |
| 4831-4835         | 4836-4840 | 4841-4845   | 4846-4850 |
| 4851-4855         | 4856-4860 | 4861-4865   | 4866-4870 |
| 4871-4875         | 4876-4880 | 4881-4885   | 4886-4890 |
| 4891-4895         | 4896-4900 | 4901-4905   | 4906-4910 |
| 4911-4915         | 4916-4920 | 4921-4925   | 4926-4930 |
| 4931-4935         | 4936-4940 | 4941-4945   | 4946-4950 |
| 4951-4955         | 4956-4960 | 4961-4965   | 4966-4970 |
| 4971-4975         | 4976-4980 | 4981-4985   | 4986-4990 |
| 4991-4995         | 4996-5000 | 5001-5005   | 5006-5010 |
| 5011-5015         | 5016-5020 | 5021-5025   | 5026-5030 |
| 5031-5035         | 5036-5040 | 5041-5045   | 5046-5050 |
| 5051-5055         | 5056-5060 | 5061-5065   | 5066-5070 |
| 5071-5075         | 5076-5080 | 5081-5085   | 5086-5090 |
| 5091-5095         | 5096-5100 | 5101-5105   | 5106-5110 |
| 5111-5115         | 5116-5120 | 5121-5125   | 5126-5130 |
| 5131-5135         | 5136-5140 | 5141-5145   | 5146-5150 |
| 5151-5155         | 5156-5160 | 5161-5165   | 5166-5170 |
| 5171-5175         | 5176-5180 | 5181-5185   | 5186-5190 |
| 5191-5195         | 5196-5200 | 5201-5205   | 5206-5210 |
| 5211-5215         | 5216-5220 | 5221-5225   | 5226-5230 |
| 5231-5235         | 5236-5240 | 5241-5245   | 5246-5250 |
| 5251-5255         | 5256-5260 | 5261-5265   | 5266-5270 |
| 5271-5275         | 5276-5280 | 5281-5285   | 5286-5290 |
| 5291-5295         | 5296-5300 | 5301-5305   | 5306-5310 |
| 5311-5315         | 5316-5320 | 5321-5325   | 5326-5330 |
| 5331-5335         | 5336-5340 | 5341-5345   | 5346-5350 |
| 5351-5355         | 5356-5360 | 5361-5365   | 5366-5370 |
| 5371-5375         | 5376-5380 | 5381-5385   | 5386-5390 |
| 5391-5395         | 5396-5400 | 5401-5405   | 5406-5410 |
| 5411-5415         | 5416-5420 | 5421-5425   | 5426-5430 |
| 5431-5435         | 5436-5440 | 5441-5445   | 5446-5450 |
| 5451-5455         | 5456-5460 | 5461-5465   | 5466-5470 |
| 5471-5475         | 5476-5480 | 5481-5485   | 5486-5490 |
| 5491-5495         | 5496-5500 | 5501-5505   | 5506-5510 |
| 5511-5515         | 5516-5520 | 5521-5525   | 5526-5530 |
| 5531-5535         | 5536-5540 | 5541-5545   | 5546-5550 |
| 5551-5555         | 5556-5560 | 5561-5565   | 5566-5570 |
| 5571-5575         | 5576-5580 | 5581-5585   | 5586-5590 |
| 5591-5595         |           |             |           |



(No. 6.)

## REPORT OF THE FIRST COMPTROLLER.

TREASURY DEPARTMENT,  
FIRST COMPTROLLER'S OFFICE,  
*Washington, D. C., September 17, 1887.*

SIR: In compliance with the request contained in your letter of July 22, 1887, I have the honor to submit the following report of the business transacted in this office during the fiscal year ended June 30, 1887:

### WARRANTS.

The following warrants were received, examined, countersigned, entered into registers, and posted into ledgers, under their several heads of appropriations, viz:

| Kind of warrant.                                                                                                              | Number. | Amount.         |
|-------------------------------------------------------------------------------------------------------------------------------|---------|-----------------|
| APPROPRIATION.                                                                                                                |         |                 |
| Treasury proper .....                                                                                                         | 46      | \$51,906,487 75 |
| Public debt .....                                                                                                             | 1       | 319,430,108 40  |
| Diplomatic and consular .....                                                                                                 | 6       | 7,282,084 49    |
| Customs .....                                                                                                                 | 12      | 23,840,246 09   |
| Internal revenue .....                                                                                                        | 6       | 4,456,964 33    |
| Interior civil .....                                                                                                          | 17      | 9,609,163 73    |
| Indians .....                                                                                                                 | 29      | 8,906,132 19    |
| Pensions .....                                                                                                                | 11      | 102,292,848 20  |
| War .....                                                                                                                     | 38      | 49,265,023 34   |
| Navy .....                                                                                                                    | 11      | 30,354,713 12   |
|                                                                                                                               | 177     | 607,343,771 64  |
| PAY (ACCOUNTABLE AND SETTLEMENT).                                                                                             |         |                 |
| Treasury proper .....                                                                                                         | 5,092   | 40,834,246 27   |
| Public debt .....                                                                                                             | 61      | 319,657,375 98  |
| Quarterly salaries .....                                                                                                      | 2,039   | 603,538 76      |
| Diplomatic and consular .....                                                                                                 | 13,431  | 7,350,218 21    |
| Customs .....                                                                                                                 | 4,109   | 25,656,688 78   |
| Internal revenue .....                                                                                                        | 3,213   | 4,096,904 20    |
| Judiciary .....                                                                                                               | 4,536   | 3,765,888 87    |
| Interior civil .....                                                                                                          | 2,957   | 7,927,174 39    |
| Indians .....                                                                                                                 | 3,658   | 6,432,857 94    |
| Pensions .....                                                                                                                | 2,733   | 78,829,113 34   |
| War .....                                                                                                                     | 9,599   | 39,746,560 62   |
| Navy .....                                                                                                                    | 4,056   | 22,103,919 67   |
|                                                                                                                               | 55,484  | 557,004,487 03  |
| COVERING (REPAY).                                                                                                             |         |                 |
| War .....                                                                                                                     | 1,748   | 1,185,534 77    |
| Navy .....                                                                                                                    | 360     | 6,983,869 39    |
| Indians .....                                                                                                                 | 309     | 238,335 25      |
| Pensions .....                                                                                                                | 561     | 3,800,011 55    |
| Miscellaneous: Customs, Internal Revenue, Public Debt, Diplomatic and Consular, Treasury, Judiciary, and Interior Civil ..... | 3,023   | 4,802,901 62    |
|                                                                                                                               | 6,001   | 17,010,652 58   |



| Kind of warrant.           | Number. | Amount.          |
|----------------------------|---------|------------------|
| <b>COVERING (REVENUE).</b> |         |                  |
| Miscellaneous .....        | 8,761   | \$180,479,606 89 |
| Customs .....              | 1,618   | 217,286,893 13   |
| Internal revenue .....     | 1,187   | 118,823,391 22   |
| Land .....                 | 1,290   | 9,254,286 42     |
|                            | 12,856  | 525,844,177 66   |
| Grand total.....           | 74,518  | 1,707,203,088 91 |

The following accounts have been received from the auditing officers, revised, recorded, and the balances therein certified to the Register of the Treasury, viz:

| Nature of account.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | No. of accounts. | No. of vouchers. | Amounts involved in footings. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|-------------------------------|
| <b>FROM THE FIRST AUDITOR.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  |                  |                               |
| <b>1. Judiciary:</b><br>Accounts of United States marshals for fees and expenses; fees of witnesses; fees of jurors; support of prisoners; miscellaneous expenses United States courts; supervisors of election; special deputy marshals; fees of district attorneys; compensation of assistant attorneys; fees of clerks of United States courts; fees of United States Commissioners; salaries of district attorneys; salaries of marshals; salaries of United States judges; salaries and expenses United States Court of Claims; excess of official emoluments; pay of judgments of Court of Claims, and miscellaneous accounts connected with the administration of the courts, or payable from an appropriation pertaining to the judicial branch of the Government..... | 7,736            | 207,521          | \$5,240,532 32                |
| <b>2. Public debt:</b><br>Accounts of the Treasurer of the United States for United States bonds redeemed; payment of interest on the public debt by checks and by redemption of coupons; interest on Navy pension fund; currency certificates of deposit; one and two-year notes and compound-interest notes; gold certificates; refunding certificates; interest on Pacific Railroad stock; purchase of bonds for sinking fund Union Pacific Railroad and branches; destruction of gold and silver certificates; destruction of legal-tender notes, old demand notes, and fractional currency; Louisville and Portland canal stock; old funded debt of District of Columbia .....                                                                                            | 722              | 1,657,834        | 349,107,445 30                |
| <b>3. Treasurer's general accounts:</b><br>Quarterly accounts of the Treasurer of the United States for receipts and expenditures, including receipts from all sources covered into the Treasury, and all payments made therefrom.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 6                | 108,488          | 1,460,585,501 98              |
| <b>4. Assistant Treasurers' accounts:</b><br>Accounts of the several Assistant Treasurers of the United States for salaries of employés, and incidental expenses of their offices.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 63               | 2,312            | 357,572 82                    |
| <b>5. Mint and Assay offices:</b><br>Accounts for gold, silver, and nickel coinage; for bullion; for salaries of officers and employés, and for bullion deposits, purchases, transfers, &c .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 358              | 93,939           | 171,125,274 03                |
| <b>6. Transportation of coin and securities:</b><br>Accounts of express companies for transportation of coin, United States currency, national bank notes, coin certificates, registered and coupon bonds, mutilated and incomplete securities, national-bank notes for redemption, stamps, stationery, &c.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 301              | 78,728           | 150,023 14                    |
| <b>7. Congressional:</b><br>Accounts for salaries and mileage of Senators and Representatives; for salaries of officers and employés, and for contingent expenses of the two houses of Congress.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 171              | 11,523           | 2,906,360 94                  |



| Nature of account.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | No. of<br>accounts. | No. of<br>vouchers. | Amounts<br>involved in foot-<br>ings. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------------------------|
| FROM THE FIRST AUDITOR—continued.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |                     |                                       |
| 8. <i>Executive:</i><br>Accounts for salaries and contingent expenses of the Executive Office; accounts of the disbursing clerks of the several Executive Departments for salaries, contingent expenses, and disbursements relating to such Departments; accounts of the Department of Agriculture for salaries, contingent expenses, and authorized disbursements .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1, 188              | 194, 246            | \$15, 886, 804 21                     |
| 9. <i>Public printing:</i><br>Accounts of the Public Printer for salaries and wages of employes of the Government Printing Office, for purchase of material, and for contingent expenses of said office .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 211                 | 46, 209             | 3, 754, 438 88                        |
| 10. <i>Library of Congress:</i><br>Accounts of Librarian of Congress for salaries and expenditures under appropriations provided by law; accounts of the disbursing agent of Joint Library Committee of Congress for salaries and expenditures .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 52                  | 799                 | 78, 156 65                            |
| 11. <i>District of Columbia:</i><br>Accounts of the Commissioners of the District for disbursements under the several appropriations provided by Congress; all accounts for expenditures, one-half of which is paid from revenues of the District, and general accounts between the United States and the District of Columbia .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 247                 | 55, 643             | 16, 379, 905 78                       |
| 12. <i>Public buildings and grounds:</i><br>Accounts for purchase of sites and construction of public buildings in the States and Territories; for salaries of employes payable from appropriations for public buildings; compensation of custodians and janitors, and for fuel, lights, water, &c.; for disbursements on account of the building of the State, War and Navy Departments; for repairs of the Capitol and extension of grounds; Washington Monument; Newburg Monument; care and improvement of public grounds in the District of Columbia, under the Chief Engineer of the Army; for purchase of site and construction of building for Library of Congress .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 335                 | 21, 951             | 4, 114, 132 26                        |
| 13. <i>Territorial:</i><br>Accounts for salaries of Territorial officers and for the legislative and contingent expenses, incidental to the government of the Territories .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 190                 | 5, 085              | 248, 049 05                           |
| 14. <i>Inspection of steam vessels:</i><br>Accounts for salaries and incidental expenses of inspectors of steam vessels .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1, 230              | 13, 540             | 331, 632 21                           |
| 15. <i>Outstanding Liabilities:</i><br>Accounts for the payment of drafts and checks outstanding for three years or more, the funds against which they were drawn having been covered into the Treasury .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 158                 | 250                 | 41, 973 27                            |
| 16. <i>Miscellaneous:</i><br>Accounts for salaries, contingent expenses, and expenditures authorized by law in the Bureau of Engraving and Printing, Coast and Geodetic Survey, Bureau of Ethnology, United States Fish Commission, United States Civil Service Commission, Inter-State Commerce Commission, Pacific Railroad Commission, Government Hospital for the Insane, Columbian Institution for the Deaf and Dumb, Freedman's Hospital, Garfield Hospital, and Howard University; accounts for expenditures connected with the Industrial Expositions at New Orleans, Cincinnati, and Louisville; for payments to Providence Hospital, the Maryland Institution for the Instruction of the Blind, and the American Printing House for the Blind; for salary and expenses reporter of United States Supreme Court; for reporting decisions of United States Court of Claims; for suppressing counterfeiting and other crimes; for protection and improvement of Yellowstone National Park and Hot Springs Reservation; for stationery for Treasury Department and its various branches; for paper for the national currency; accounts with railroads for transportation of Government agents and property; interest accounts with Pacific railroads aided by issue of bonds; transfer accounts of various kinds, and accounts for sales of old material, &c., for all Departments of the Government, subordinate Bureaus, offices, and public buildings ..... | 1, 216              | 42, 502             | 7, 444, 761 59                        |
| Total from First Auditor .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 14, 184             | 2, 540, 570         | \$2, 040, 752, 564 37                 |



| Nature of account.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | No. of accounts. | No. of vouchers. | Amounts involved in footings. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|-------------------------------|
| FROM FIFTH AUDITOR.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |                  |                               |
| <p>17. <i>Foreign intercourse:</i><br/> Accounts for salaries and compensation of all officers connected with the diplomatic and consular service of the United States; for fees collected by consular officers and for services to American vessels and seamen; for contingent expenses (rent, postage, stationery, &amp;c.,) of United States legations and consulates; for loss on bills of exchange in the diplomatic and consular service; for clerk hire, expenses of prisons for American convicts, and such other incidental expenses as are allowed by Congress; accounts relating to relief and protection of American seamen in foreign countries; accounts of the United States bankers at London, for disbursements for the foreign service of the Government and for fees deposited with them by United States consular officers; accounts of the disbursing clerk of the Department of State for all disbursements made by him relating to the foreign service; accounts arising under treaties and conventions (including judgments of the Court of Alabama Claims); accounts of agents and commissioners of the United States to International Expositions and Congresses; accounts for allowances for widows and heirs of diplomatic and consular officers who die abroad, and for estates of American citizens dying abroad received and accounted for by United States consular officers .....</p> | 13,561           | 54,310           | \$11,250,598 64               |
| <p>18. <i>Internal revenue:</i><br/> (a) Accounts of collectors of internal revenue for collections.<br/> (b) Accounts of collectors acting as disbursing agents. (c) Miscellaneous internal revenue accounts including accounts with the commissioners of internal revenue for stamps; accounts for salaries, office Commissioner of Internal Revenue; for compensation of gaugers and internal revenue agents; for transportation for the Internal Revenue Service, and for the settlement of all claims arising under the internal revenue and direct-tax laws .....</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3,110            | 136,542          | 856,399,416 82                |
| <p>19. <i>Miscellaneous:</i><br/> Accounts of disbursing clerks for contingent expenses of the Department of State, Post-Office Department, and Patent Office; accounts relating to the Census; accounts for the preservation of collections, National Museum, and for International Exchanges, Smithsonian Institution .....</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 171              | 5,342            | 499,357 82                    |
| Total from Fifth Auditor .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 16,842           | 196,194          | \$868,149,372 28              |
| FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                  |                               |
| <p>20. <i>Public lands:</i><br/> Accounts of surveyors-general for salaries and contingent expenses of their offices; accounts of deputy surveyors for surveying under contract; accounts of receivers of public moneys for sale of public lands; accounts of receivers acting as disbursing agents for payment of salaries, contingent expenses, expenses of depositing public moneys, and hearing fees; accounts for the refunding of purchase money for lands erroneously sold; for the refunding of deposits in excess of the amount required for the survey of private land claims; miscellaneous accounts, such as accounts with States for per centum of net proceeds of sales of the public lands within their respective boundaries, and for payments of swamp and overflowed land within their boundaries erroneously sold by the United States; accounts with railroads for transportation for the Public Land Service; accounts for stationery and printing furnished to surveyors-general, registers, and receivers .....</p>                                                                                                                                                                                                                                                                                                                                                                             | 3,962            | 34,445           | \$15,022,702 57               |

## RECAPITULATION.

| Accounts from—                         | No. of accounts. | No. of vouchers. | Amounts involved in footings. |
|----------------------------------------|------------------|------------------|-------------------------------|
| First Auditor .....                    | 14,184           | 2,540,570        | \$2,040,752,564 37            |
| Fifth Auditor .....                    | 16,842           | 196,194          | 868,149,373 28                |
| Commissioner General Land Office ..... | 3,962            | 34,445           | 15,022,702 57                 |
| Grand total .....                      | 34,988           | 2,771,209        | \$2,923,924,640 22            |



## REQUISITIONS.

|                                                                                                                                                     |       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Requisitions for advances of money from the Treasury to disbursing officers examined, recorded, and passed .....                                    | 3,204 |
| Requisitions issued by the Secretary of State in payment of drafts of United States diplomatic and consular officers drawn on that Department ..... | 1,285 |
| Requisitions issued by the First Comptroller in payment of drafts of United States consular officers drawn on the Treasury Department .....         | 821   |
| Requisitions on the chief clerk and the stationery clerk of the Department for sundry supplies and stationery for the use of the office .....       | 272   |
| Total .....                                                                                                                                         | 5,582 |

## MISCELLANEOUS WORK.

|                                                                                        |        |
|----------------------------------------------------------------------------------------|--------|
| Official letters written .....                                                         | 21,171 |
| Letters received, briefed, and registered .....                                        | 8,484  |
| Miscellaneous requisitions received and registered .....                               | 1,170  |
| Powers of attorney registered and filed .....                                          | 5,123  |
| Official bonds and contracts registered and filed .....                                | 2,322  |
| Oaths of office .....                                                                  | 248    |
| Bonds of indemnity examined and approved .....                                         | 165    |
| Certificates of deposit examined, indorsed, and referred .....                         | 1,098  |
| Internal-revenue stamp-books counted and certified .....                               | 30,868 |
| Internal-revenue tax-list receipts registered, scheduled, and referred .....           | 1,021  |
| Internal-revenue collectors' special allowances examined, recorded, and referred ..... | 193    |
| Copies of reports on accounts made and transmitted .....                               | 1,077  |
| Folios copied .....                                                                    | 22,863 |
| Accounts received and registered .....                                                 | 34,833 |
| Accounts indexed .....                                                                 | 33,719 |

The following comparative statement will show the increase, during the past fiscal year, over the fiscal year previous thereto, in the number of accounts examined, revised, and settled by this office, viz:

|                                                                           |        |
|---------------------------------------------------------------------------|--------|
| Number of accounts revised and adjusted during the fiscal year 1887 ..... | 34,988 |
| Number of accounts revised and adjusted during the fiscal year 1886 ..... | 27,449 |
| Increase .....                                                            | 7,539  |

The foregoing statement omits mention of a very large amount of official work entirely of a legal nature, and more especially requiring the personal consideration of the Comptroller, which does not admit of systematic classification and detailed report, and yet has occupied much time and care, such as, *e. g.*, the investigation of, and decision upon, legal points arising in the adjustment of accounts; the examination of, and decision upon, applications for the issuing of duplicate bonds and other securities lost and destroyed, and also for the transfer of the same; the examination of powers of attorney for the collection of money due to creditors of the United States; decisions upon the rights of persons claiming to be executors, administrators, or heirs of deceased claimants, to receive money due from the United States; the examination of official bonds; answering calls for information made by Congress, the Departments, and private persons; receiving and examining emolument returns, and other work of a miscellaneous character.

## ASSIGNMENT OF CLAIMS UPON THE UNITED STATES.

In my last report I called attention to the above subject, as stated below, and I renew the suggestions made therein, as follow:

Section 3477 of the Revised Statutes prohibits "all transfers and assignments," and "all powers of attorney" or other authorities for receiving payment, "of any *claim* upon the United States," except such as are duly made and executed at the times and under the conditions and circumstances named in said section. (And at this point I will state there are certain special exceptions to this general prohibition, where assignments are expressly authorized by law in a few cases.)

Two of my predecessors, Comptrollers Whittlesey and Porter—the former in a circular of some length dated May 2, 1853—held that the term "claim" as used in this section did not apply to salary accounts and other demands of a like nature, certain,



fixed, definite, and undisputed in character; and that, therefore, assignments, and powers of attorney to receive payment, of these, were not prohibited by the statute and would be recognized. This view seems to be concurred in by Solicitor-General Phillips in an opinion given in a letter to the Secretary of the Treasury of May 28, 1883, which is approved by Attorney-General Brewster.

On the contrary, my immediate predecessor, Comptroller Lawrence, and Second Comptroller Upton, rendered opinions, both of which are contained in the printed reports of this office, construing the term "claim" as used in the above section to "embrace every claim against the United States, however arising, of whatever nature it may be, and wherever and whenever presented"—whether certain, fixed, definite, and undisputed, or uncertain, unfixed, indefinite, and disputed. Since assuming charge of the duties of this office I have followed the latter construction, for the reason that I deemed it in accordance with the principles settled by the decisions of the Supreme Court construing said section, in the cases of *United States v. Gillis* (95 U. S., 413), *Spofford v. Kirk* (97 U. S., 489), and *Goodman v. Niblack* (102 U. S., 560). See also 9 Op. Att. Gen., 190; and 16 *Id.*, 262.

It thus appears that there have been opposing opinions by the accounting officers upon the proper construction of the said section.

Recently a district judge decided that a marshal can and should pay witness fees to a third party, under a power of attorney. This decision, in my opinion, is in conflict with the above section of the Revised Statutes, and is contrary to the principles laid down in the above cited cases. If this decision be followed, it will require very much labor on the part of the accounting officers in examining the powers of attorney presented in these cases, to see whether they are correct, in addition to the examination of the accounts upon their merits. I repeat:

It seems, therefore, that much of the uncertainty and inconvenience now encountered by the accounting officers in their construction of this statute would be removed by an explanatory act of Congress defining the term "claim" as used above in such manner as to leave no doubt of its proper construction. Hence, I urge upon you the necessity of calling the attention of Congress to the matter for its appropriate action thereon.

#### COMPENSATION OF COMMISSIONERS OF THE CIRCUIT COURTS.

I call your attention again to the above question, and repeat what I said in my last report, as follows:

Accounts of United States district attorneys, marshals, clerks of courts, and circuit court commissioners are revised and settled in this office. The compensation of the two first-named officers is derived from the fees of their offices together with a small nominal annual salary, and of the two last-named entirely from the fees of their offices.

In the case of district attorneys, marshals, and clerks there is a limit placed by law on the amount that may be retained by them of the fees and emoluments of their offices earned during a year (Rev. Stat., 835, 841, 839); but in the case of commissioners there is no such limit under existing law.

Thus, in many instances, as shown by the records of this office, the fees earned by and allowed to commissioners during a given year amount to more than \$5,000—an annual compensation greater than that of most of the United States district judges, and very little less than that of the United States circuit judges.

I regard such compensation as very disproportionate to the value of the services of the commissioners, who are merely examining and bailing or committing magistrates; and I think some legislation by Congress limiting the amount that may be retained by them of the fees and emoluments of their offices earned during a year, and requiring the balance of the same to be turned into the Treasury of the United States, is necessary, just, and proper, and would have a salutary effect. What such limit shall be I leave to your wise discretion to suggest to Congress. This matter is here mentioned for your consideration, because I am very sure the amount of the annual compensation earned by these officers is not fully understood outside of the narrow circle of the accounting officers and the commissioners themselves.

In the examination of the accounts of said commissioners I find that many of them swell the amount of their fees by requiring all warrants issued by them to be returned before themselves, although the party against whom the warrant may be issued lives, and is arrested, in the immediate neighborhood of another commissioner. By this means the



party arrested is conveyed many miles from his home, the marshal gets large sums in mileage, and the commissioner increases his fees. The courts in many places have endeavored to correct this evil by making orders directing the commissioners to make their warrants returnable before the commissioner who may be nearest the home of the defendant, but yet they disregard the rule in very many instances. This being the case, I suggest that you call attention to this fact, and urge Congress to pass a law requiring the commissioner issuing a warrant to make the same returnable before himself or some other commissioner, and also making it obligatory upon the marshal who executes the writ to return the same before the commissioner who may live nearest to the place where the party may be arrested. Such a law would rectify the above evil, and would be of very considerable value to the Government. Since I have been in this office I have discovered, in the settlement of the accounts of district attorneys, marshals, clerks, commissioners, &c., a disposition on the part of many of these officers to charge illegal fees, and to resort to questionable practices to make a large amount of fees, and I am of opinion that the whole system should be abolished, and fair and reasonable salaries given to such officers, now paid by fees, except U. S. Commissioners, and that the fees of the latter should be limited as above indicated.

I hope that this suggestion will meet with your approbation, and that you will also recommend the same favorably to Congress.

#### STATUTE OF LIMITATIONS ON CLAIMS AGAINST THE GOVERNMENT.

Old claims against the Government are being constantly presented for the action thereon of this office, where the rights of the claimants originated, in several instances, twenty and thirty years ago.

As I suggested in a former report, it is well worthy of consideration whether *some fixed period after the right of the claimant accrues* should not be prescribed by statute within which a claim may be brought before the proper accounting officers for their action thereon, reserving the rights of persons under some legal disability. No general statute now exists on the subject. It is true Congress has made provisions generally limiting the time *for the payment* of claims presented and allowed against the United States to a definite period after the proper appropriation is made, or, in other words, limiting the availability of appropriations, with certain exceptions (as in act of June 20, 1874, 18 Stat., 110, sec. 5), but no such general provision has been made limiting the time for the presentation of claims for the action of the accounting officers thereon.

By reason of the great lapse of time, the difficulty of obtaining evidence upon which to base any decision in the class of claims mentioned, where all the facts transpired so long ago, may readily be seen, and may often work injustice to the Government.

I therefore renew the recommendation made in my report for 1885, that Congress should pass a law limiting the time within which claims may be presented against the Government of the United States.

It gives me pleasure to state that the officers and employés of this Bureau, in the main, have discharged their respective duties well, by reason of which the back work has been mostly disposed of, and the current business kept well in hand.

I have the honor to be, very respectfully,

M. J. DURHAM,  
Comptroller.

HON. CHARLES S. FAIRCHILD,  
Secretary of the Treasury.



THE  
[Faint, illegible text follows, appearing to be a list or index of names and titles, possibly related to a historical or literary work. The text is too faded to transcribe accurately.]



(No. 7.)

## REPORT OF THE SECOND COMPTROLLER.

TREASURY DEPARTMENT,  
SECOND COMPTROLLER'S OFFICE,  
*Washington, D. C., October 31, 1887.*

SIR: Pursuant to your request of July 22, that I should report to the Secretary of the Treasury the transactions of this Office during the past fiscal year, and the present condition of the public business intrusted to my charge, I have the honor to report that the following is a summary statement of the work performed in the Office of the Second Comptroller for the fiscal year ended June 30, 1887, in tabular form, with a comparative statement showing the work of like character in the preceding fiscal year.

### TOTAL NUMBER OF ACCOUNTS, CLAIMS, AND CASES SETTLED.

| From—                | 1887.   |              | 1886.   |              |
|----------------------|---------|--------------|---------|--------------|
|                      | Number. | Amount.      | Number. | Amount.      |
| Second Auditor.....  | 28,255  | \$47,265,256 | 28,813  | \$42,249,737 |
| Third Auditor.....   | 14,765  | 102,096,136  | 13,636  | 159,401,724  |
| Fourth Auditor.....  | 2,626   | 18,079,911   | 2,975   | 23,637,169   |
| Various sources..... | 5,356   | 23,468       | 5,405   | 21,740       |
| Grand total.....     | 51,002  | 167,464,773  | 50,829  | 225,310,310  |

During the fiscal year 1886, the average number of Clerks employed monthly was 79. During the fiscal year 1887, the average number employed monthly was 62; the actual number on the rolls was 67. At the close of the fiscal year 1886, there was a reduction of 12 in the clerical force. A further reduction of 8 was made at the end of the past fiscal year; so that for the present year the roll of Clerks numbers 59.

The work of the office is distributed among seven divisions known as the Army Back-Pay and Bounty Division, employing 12 clerks; Army Paymasters' Division, 6 clerks; Army Pension Division, 6 clerks; Quartermasters' Division, 8 clerks; Navy Division, 3 clerks; Indian Division, 5 clerks; Law and Miscellaneous Division, 4 clerks; with a chief in charge of each division. There are, besides, one requisition clerk, a register and a stenographer, and 5 clerks employed on the Soldiers' Home roll, making the total clerical force, including chiefs of division, at the present time, 58. There is one vacancy in the office.



The following is a detailed statement of the accounts and claims revised and settled during the year, in each division, with a general statement of their character :

#### ARMY BACK-PAY AND BOUNTY DIVISION.

| Character of the claims.                 | Number. | Amount allowed. |
|------------------------------------------|---------|-----------------|
| Soldiers' pay and bounty allowed.....    | 8,897   | \$1,033,857     |
| Soldiers' pay and bounty disallowed..... | 13,891  | .....           |
| Total .....                              | 22,788  | 1,033,857       |

On October 1, 1887, there were on hand and unadjusted, in this division, 1,572 claims, estimated to be about twenty-five days' work of the division.

#### ARMY PAYMASTERS' DIVISION.

[The item " Referred cases," &c., of previous reports, transferred to Miscellaneous Work.]

| Character of the accounts.                          | Number. | Amount allowed. |
|-----------------------------------------------------|---------|-----------------|
| Army Paymasters, for pay of the Army.....           | 1,380   | \$33,134,603    |
| National Home for Disabled Volunteers Soldiers..... | 35      | 1,784,715       |
| Soldiers' Home accounts.....                        | 41      | 234,779         |
| Special Army accounts.....                          | 363     | 179,232         |
| Duplicate checks approved.....                      | 356     | 23,468          |
| Total .....                                         | 2,175   | 35,356,797      |

On October 1, 1887, there remained in this division, unadjusted, 46 Army Paymasters' accounts, 11 Soldiers' Home accounts, and 14 special accounts, in all 71 accounts, or about ten days' work of the division.

The accounts of Army Paymasters had accumulated to very large numbers in previous years, especially in 1883, 1884, and 1885. In the fiscal year ended June 30, 1883, there were adjusted 261 of this class of accounts; 246 in the fiscal year ended June 30, 1884; 100 in the fiscal year ended June 30, 1885. In the fiscal year ended June 30, 1886, there were adjusted 1,464. At the present time, these accounts are settled within thirty days from the date they are certified to the Comptroller by the Second Auditor.

#### ARMY PENSION DIVISION.

| Character of the accounts.                        | Number. | Amount allowed. |
|---------------------------------------------------|---------|-----------------|
| Accounts of Pension Agents for Army pensions..... | 470     | \$78,520,600    |
| Pension reimbursement claims allowed .....        | 2,076   | 113,283         |
| Pension reimbursement claims disallowed.....      | 591     | .....           |
| Total .....                                       | 3,137   | 78,633,883      |

On October 1, 1887, there were, awaiting adjustment, 7 Pension Agents' accounts, and 26 reimbursement claims, comprising about twenty-four days' work of the division.



This division, which was nearly three years in arrears on January 1, 1885, is now engaged in the adjustment of accounts of disbursements made within the current fiscal year.

## QUARTERMASTERS' DIVISION.

| Character of the accounts.                                                                                                    | Number. | Amount allowed. |
|-------------------------------------------------------------------------------------------------------------------------------|---------|-----------------|
| Disbursing officers of the Quartermasters' Department, for regular and incidental expenses .....                              | 930     | \$8, 792, 668   |
| Disbursing officers of the Subsistence Department .....                                                                       | 722     | 3, 163, 901     |
| Disbursing officers of the Engineer Department, for military surveys, fortifications, river and harbor improvements, &c. .... | 99      | 7, 234, 831     |
| Disbursing officers of the Signal Service .....                                                                               | 78      | 1, 200, 323     |
| Oregon and Washington Territory war-claims .....                                                                              | 5       | 788             |
| Total .....                                                                                                                   | 1, 834  | 20, 392, 512    |

On October 1, 1887, there remained in this division, awaiting examination, 22 Engineers' accounts, 83 Quartermasters' accounts, 113 Subsistence accounts, and 7 Signal Service accounts, estimated to be equivalent to the work of the division for 40 days.

## NAVY DIVISION.

| Character of the accounts.                                                | Number. | Amount allowed. |
|---------------------------------------------------------------------------|---------|-----------------|
| Paymasters of the Navy and at navy-yards and Navy agents .....            | 390     | \$15, 729, 553  |
| Disbursing officers of the Marine Corps .....                             | 16      | 690, 405        |
| Navy Pension Agents for Navy and Marine Corps .....                       | 63      | 1, 194, 541     |
| Miscellaneous naval accounts .....                                        | 691     | 133, 418        |
| Navy financial agents .....                                               | 4       | 94, 274         |
| Officers' and sailors' back-pay, bounty, and prize money allowed .....    | 1, 052  | 237, 687        |
| Officers' and sailors' back-pay, bounty, and prize money disallowed ..... | 410     | .....           |
| Total .....                                                               | 2, 620  | 18, 079, 908    |

On October 1, 1887, there were, in this division, unadjusted, 26 Navy paymasters' accounts, 1 Navy pension account, 1 Marine Corps account, 19 miscellaneous claims, and 14 back-pay and bounty claims,—not exceeding 25 days' work of the division.

## INDIAN DIVISION.

| Character of the accounts.                                                    | Number. | Amount allowed. |
|-------------------------------------------------------------------------------|---------|-----------------|
| Indian Agent's current and contingent expenses, annuities and installments .. | 360     | \$2, 669, 355   |
| Miscellaneous Indian claims .....                                             | 2, 936  | 4, 212, 922     |
| Indian claims disallowed .....                                                | 3       | .....           |
| Total .....                                                                   | 3, 299  | 6, 882, 277     |

On October 1, 1887, there were, awaiting examination, in this division 57 Indian Agents' accounts, and 32 Indian claims, equivalent to 12 days' work of the division.



## LAW AND MISCELLANEOUS DIVISION.

| Character of the accounts.                                                                                                                         | Number. | Amount allowed. |
|----------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------|
| Disbursing officers of the Ordnance Department, for ordnance, ordnance stores, supplies, armories and arsenals .....                               | 80      | \$3, 697, 437   |
| Recruiting officers, for regular recruiting service .....                                                                                          | 15      | 48, 148         |
| Disbursing officers of the Medical Department, for medical and hospital supplies and services .....                                                | 10      | 174, 882        |
| Miscellaneous disbursements for contingent expenses of the Army, Adjutant General's, and Commanding General's offices, artillery schools, &c ..... | 132     | 74, 830         |
| Special (37) and telegraph accounts (1) involving no expenditure .....                                                                             | 38      | .....           |
| Miscellaneous claims of Army Pay Department .....                                                                                                  | 60      | 20, 492         |
| Claims for quartermasters' stores and commissary supplies, Act July 4, 1864 ..                                                                     | 758     | 153, 483        |
| Claims for lost property, Act March 3, 1849 .....                                                                                                  | 1, 644  | 211, 436        |
| War claims of States, Act 1861, &c .....                                                                                                           | 48      | 596, 837        |
| Claims for Army transportation .....                                                                                                               | 1, 125  | 1, 332, 023     |
| Oregon and Washington Territory war claims .....                                                                                                   | 11      | 1, 824          |
| General miscellaneous claims .....                                                                                                                 | 1, 612  | 774, 134        |
| Claims examined and disallowed .....                                                                                                               | 4, 610  | .....           |
| Total .....                                                                                                                                        | 10, 148 | 7, 085, 526     |

On October 1, 1887, there remained in this division, unexamined and unadjusted, 9 4th of July claims, 196 lost property claims, 44 Army transportation claims, 228 miscellaneous claims, 6 ordnance accounts, 1 recruiting account, 2 medical and 3 telegraph accounts, estimated not to exceed one month's work of the division.

## REQUISITIONS.

During the fiscal year there were countersigned and recorded 23,607 requisitions amounting to \$154,188,770.47, distributed as follows:

| Character.                                      | Number. | Amount.            |
|-------------------------------------------------|---------|--------------------|
| War Department .....                            | 11, 345 | \$40, 993, 295. 76 |
| Navy Department .....                           | 4, 748  | 29, 078, 533. 08   |
| Interior Department, Pension requisitions ..... | 3, 504  | 82, 506, 091. 89   |
| Interior Department, Indian requisitions .....  | 3, 981  | 6, 670, 849. 74    |

## MISCELLANEOUS WORK OF THE OFFICE.

|                                                                                                                         |         |
|-------------------------------------------------------------------------------------------------------------------------|---------|
| Bonds filed during the year .....                                                                                       | 141     |
| Contracts filed during the year .....                                                                                   | 5, 395  |
| Settlements entered on office register .....                                                                            | 45, 646 |
| Muster and pay-rolls examined .....                                                                                     | 27, 254 |
| Differences recorded .....                                                                                              | 1, 780  |
| Pension Agents' checks examined .....                                                                                   | 217     |
| Rehearings of cases .....                                                                                               | 342     |
| General office entries of reference and adjustment of cases (heretofore reported under Army Paymasters' Division) ..... | 5, 000  |
| Official letters written :                                                                                              |         |
| By Army Back-Pay and Bounty Division .....                                                                              | 4, 418  |
| By Army Paymasters' Division .....                                                                                      | 794     |
| By Army Pension Division .....                                                                                          | 698     |
| By Quartermasters' Division .....                                                                                       | 1, 281  |
| By Navy Division .....                                                                                                  | 243     |
| By Indian Division .....                                                                                                | 1, 136  |
| By Law and Miscellaneous Division .....                                                                                 | 435     |
| In all .....                                                                                                            | 9, 005  |



## Single vouchers examined:

|                                            |             |
|--------------------------------------------|-------------|
| By Army Back-Pay and Bounty Division ..... | 38, 179     |
| By Army Paymasters' Division .....         | 101, 483    |
| By Army Pension Division .....             | 1, 637, 981 |
| By Quartermasters' Division .....          | 234, 398    |
| By Navy Division .....                     | 78, 464     |
| By Indian Division .....                   | 70, 769     |
| By Law and Miscellaneous Division .....    | 5, 918      |
| In all .....                               | 2, 167, 192 |

## SUITS BROUGHT.

Transcripts and briefs have been made up, examined, and forwarded to the Solicitor of the Treasury for suit in favor of the United States in 42 cases, during the year, as follows:

|                           |    |
|---------------------------|----|
| Army Paymasters .....     | 1  |
| Army Pension Agents ..... | 16 |
| Quartermasters .....      | 4  |
| Navy .....                | 5  |
| Indian Agents .....       | 10 |
| Miscellaneous .....       | 6  |

In all of which cases suits have been instituted, of which 34 are still pending, and a recovery has been had in 15, resulting in the payment into the Treasury of \$5,433.88. There has also been recovered and paid into the Treasury, from suits previously begun, the additional sum of \$31,763.38.

Much other important work has been done which can not well be classified, and does not appear in the foregoing tables.

## STATUTE OF LIMITATIONS.

For many years, the Accounting Officers of the Treasury have urged the enactment of a statute of limitations applicable to the prosecution of claims coming before them for adjudication.

My predecessor, Mr. Comptroller Maynard, in his annual report for the fiscal year ended June 30, 1885, says:

The work of the accounting officers is greatly impeded in consequence of the enforced examination of stale demands, \* \* \* and as they have jurisdiction not only of claims against the Government, but also of claims existing in favor of the United States, it frequently happens that they are called upon to investigate transactions which occurred so long ago that, on account of the death of witnesses and the loss of original papers, it is difficult to reach a correct or satisfactory determination of the controversy. In some cases to which my attention has been called, over seventy years have elapsed since the occurrence took place out of which the claim arose. The enactment of a statute imposing a reasonable limitation of time within which all claims, either in favor of or against the Government, should be presented to the accounting officers, would facilitate the transaction of public business in the Department, and it is believed that the ends of justice would be promoted thereby.

Of the justice and wisdom of these views, so forcibly presented, there can be no doubt.

There should be some limit of time as against the Government in the settlement of the pay and allowances of officers in the service and employ of the Government. Legislation on this subject would seem to be essential; for, in its absence, a rule creating a limitation of time arbitrarily established by one accounting officer, might be so far altered, strengthened, or modified by his successor as to render it practically nugatory.



A statute of limitations working both ways: barring old claims against the Government, and old debts set up by the Government against claimants, would, in my opinion, bring about most beneficial results.

#### OFFICE LIBRARY.

Last year, the library of the office was rearranged and recatalogued. It comprises 1,456 volumes, 455 of which are in the Comptroller's room, and the remainder are distributed throughout the rooms of the seven divisions in the office.

#### INVENTORIES OF PUBLIC PROPERTY.

In accordance with the circulars of the Secretary promulgated September 11, 1886, and August 29, 1887, two inventories of all public property in the office were made and filed in the Secretary's Office with the Chief Clerk of the Department, the one, October 1, 1886, the other, October 5, 1887.

#### OFFICE APPROPRIATIONS.

The appropriations for the salaries of the officers and employés of the office for the fiscal year ended June 30, 1886, aggregated \$118,100, of which \$3,918 remained unexpended at the close of the year. The appropriations for the fiscal year ended June 30, 1887, were \$105,820, of which there remained, at the close of the year, an unexpended balance of \$2,333.67. The appropriations for the same purpose, for the current fiscal year (1888) are \$95,020. The reductions in the appropriations since June 30, 1886, added to the amounts remaining unexpended at the close of the fiscal years 1886 and 1887, aggregate \$29,331.67.

Very respectfully,

SIGOURNEY BUTLER,  
*Comptroller.*

Hon. CHARLES S. FAIRCHILD,  
*Secretary of the Treasury.*



(No. 8.)

## REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF CUSTOMS.  
*Washington, D. C., October 17, 1887.*

SIR: I have the honor to submit herewith for your information, a statement of the business of this office for the fiscal year ending June 30, 1887:

|                                                                   |                 |         |
|-------------------------------------------------------------------|-----------------|---------|
| Auditor's statements on hand July 1, 1886.....                    | 164             |         |
| Auditor's statements received .....                               | 6,494           |         |
|                                                                   |                 | 6,658   |
| Auditor's statements examined and passed.....                     | 6,443           |         |
| Auditor's statements returned to Auditor .....                    | 32              |         |
|                                                                   |                 | 6,475   |
| Auditor's statements on hand June 30, 1887.....                   |                 | 183     |
| Accounts on hand July 1, 1886.....                                | 288             |         |
| Accounts received from First Auditor .....                        | 17,315          |         |
|                                                                   |                 | 17,603  |
| Accounts adjusted .....                                           | 17,223          |         |
| Accounts returned to Auditor.....                                 | 35              |         |
|                                                                   |                 | 17,258  |
| Accounts on hand June 30, 1887.....                               |                 | 345     |
| Estimates received and examined.....                              |                 | 2,239   |
| Requisitions issued.....                                          |                 | 2,239   |
| Amount involved in requisitions.....                              | \$24,381,198.71 |         |
| Letters received .....                                            |                 | 29,960  |
| • Letters written .....                                           |                 | 12,438  |
| Letters recorded .....                                            |                 | 10,590  |
| Letters referred.....                                             |                 | 2,548   |
| Stubs of receipts for duties and fees returned by collectors..... |                 | 191,589 |
| Stubs examined and summarized .....                               |                 | 187,907 |
| Tonnage stubs received and entered .....                          |                 | 14,478  |
| Tonnage stubs examined .....                                      |                 | 14,487  |
| Auditor's reports registered .....                                |                 | 6,486   |
| Auditor's reports recorded.....                                   |                 | 6,574   |
| Public fund statements referred.....                              |                 | 6,572   |
| Appointments registered .....                                     |                 | 4,635   |
| Oaths examined and registered .....                               |                 | 2,540   |
| Official bonds examined and approved .....                        |                 | 77      |
| Commissions transmitted .....                                     |                 | 81      |
| Money returns examined.....                                       |                 | 1,327   |
| Papers filed.....                                                 |                 | 5,191   |
| Average number of clerks employed .....                           |                 | 27      |



There was paid into the Treasury from sources, the accounts relating to which are settled in this office :

|                                              |                     |
|----------------------------------------------|---------------------|
| Customs (duties) .....                       | \$216, 723, 715. 31 |
| Customs (tonnage) .....                      | 562, 191. 45        |
| Customs (unclaimed merchandise) .....        | 986. 37             |
| Storage, fees, etc .....                     | 744, 429. 76        |
| Immigrant fund .....                         | 258, 402. 50        |
| Fines, penalties, and forfeitures .....      | 160, 205. 41        |
| Emolument fees .....                         | 144, 817. 53        |
| Steamboat fees .....                         | 6, 377. 20          |
| Relief of sick and disabled seamen .....     | 3, 335. 83          |
| Mileage of examiners .....                   | 3, 014. 21          |
| Shipping fees .....                          | 1, 801. 00          |
| Rent of public buildings .....               | 915. 49             |
| Deceased passengers .....                    | 710. 00             |
| Marine-hospital tax .....                    | 224. 21             |
| Interest on debts due .....                  | 59. 59              |
| Court fees paid to Government employés ..... | 42. 25              |
| Proceeds of Government property .....        | 8, 163. 43          |
| Total .....                                  | 218, 619, 391. 54   |

And there was paid out of the Treasury on the following accounts :

|                                                                                        |                   |
|----------------------------------------------------------------------------------------|-------------------|
| Expenses of collecting the revenue from customs .....                                  | \$6, 870, 804. 29 |
| Debentures .....                                                                       | 7, 426, 952. 74   |
| Excess of deposits .....                                                               | 4, 656, 717. 81   |
| Construction and maintenance of lights .....                                           | 2, 130, 538. 53   |
| Construction and maintenance of public buildings .....                                 | 191, 092. 61      |
| Construction and maintenance of revenue cutters .....                                  | 854, 635. 13      |
| Life-Saving Service .....                                                              | 877, 373. 23      |
| Marine-Hospital Service .....                                                          | 395, 421. 59      |
| Expenses of regulating immigration .....                                               | 215, 081. 95      |
| Salaries, shipping service .....                                                       | 55, 445. 76       |
| Compensation in lieu of moieties .....                                                 | 29, 800. 29       |
| Relief certain light-house employés, Twelfth district .....                            | 18, 463. 65       |
| Protection of sea-otter hunting grounds .....                                          | 17, 500. 00       |
| Services to American vessels .....                                                     | 16, 208. 75       |
| Salaries and traveling expenses of agents at seal fisheries, Alaska ..                 | 16, 174. 13       |
| Draping public buildings .....                                                         | 9, 459. 65        |
| Quarantine stations for neat cattle .....                                              | 8, 884. 18        |
| Reimbursement for losses sustained by burning light-house tender<br><i>Lily</i> .....  | 2, 054. 00        |
| Refund to Baltimore Storage and Lighterage Company .....                               | 1, 261. 30        |
| Unclaimed merchandise .....                                                            | 849. 42           |
| Payment of judgment to C. Gondolfo .....                                               | 551. 63           |
| Refunding penalties or charges erroneously exacted .....                               | 421. 95           |
| Refunding moneys erroneously received .....                                            | 377. 34           |
| Extra pay to officers and men who served in the Mexican war, Rev-<br>enue Marine ..... | 295. 37           |
| Payment of judgment, W. H. Sears .....                                                 | 289. 38           |
| Payment of judgment, W. G. Holden .....                                                | 95. 00            |
| Payment of judgment, J. M. Currie .....                                                | 12. 50            |
|                                                                                        | 23, 796, 762. 18  |
| Deduct repayments:                                                                     |                   |
| Vessels for revenue service .....                                                      | \$696. 20         |
| Detection and prevention of frauds .....                                               | 132. 86           |
|                                                                                        | 829. 06           |
| Total .....                                                                            | 23, 795, 933. 12  |

#### DIVISIONS.

Appropriation having been made for only two chiefs of division in this office, it was deemed advisable to make a readjustment of the work, so as to conform to the law. Accordingly the temporary divisions, viz, the Warehouse Bond Division, formerly in charge of B. F. Cutter,



clerk; the Stub Division, under Amos J. Gunning, clerk, and the Disbursing Division, under N. H. Thompson, clerk, were discontinued, and the work consolidated in two divisions under the superintendence of the regular chiefs of division. As now constituted those divisions are:

(1) The Customs Division, of which Mr. Edmund Jones is chief.

(2) Division of Appointments, Refunds, Bonds, and Records, of which Mr. Charles H. Playter is chief.

Under these two chiefs of division, Mr. Jones and Mr. Playter, to whom the clerks report, and under the further supervision of Mr. H. A. Lockwood, deputy commissioner, the clerical business of the office has been performed during the year with commendable promptness and accuracy.

#### OLD WAREHOUSE AND BOND ACCOUNT.

The system of keeping the warehouse and bond accounts of the New York custom-house was begun January 1, 1868, the balance being taken from the bonds on file without entering the proper credits which were not then discovered, not having been indorsed on the bonds, and no book accounts of them having been kept in the custom-house. These credits, difficult of access, were afterwards ascertained from other entries by repeated and careful examinations.

Under authority from the honorable Secretary of the Treasury I directed the credits to be entered on the old warehouse account, as ascertained from the former investigations made in the New York custom-house, so that the present balance on that account is \$29,014.78. It is not certain that this balance is correct, but it is not probable that any more credits will be discovered against it.

The system under which the old accounts were kept was not a safe one. In addition to its unreliability, arising from the wrong balance with which it was begun in 1868, there were other defects in it which led to a change. On the 1st of July, 1881, there was a new system adopted, and since then, by separating the new from the old accounts, there has been no difficulty in getting the correct balances. But it has been deemed proper, whilst the evidence existed in this office, to correct, as far as possible, the balances of the old accounts.

On the old transportation bond account there was a balance of \$86,171.11, and on the exportation bond account a balance of \$295,842.87, as shown at the close of May, 1885. In letter from the office of the collector of customs of New York, dated September 6, 1883, certified by the naval officer, Charles K. Graham, it was stated that the transportation bonds from 1868 had been examined "and found to be all canceled." It was also stated that the export bonds (with the exception of an inclosed list of missing bonds in 1870 and 1873) had been "carefully examined for the same time, and found to be canceled or delivered to the district attorney." These statements were verified by an authorized investigation made from this office. Inasmuch as all the bonds were canceled except the missing bonds in 1870 and 1873, and as there are no bonds known to represent the balances on the old transportation and exportation accounts, and as these balances from January, 1868, to June 30, 1881, were not reliable, and could not be made so, directions were given to enter the credits to close these old accounts.

The only balance remaining of the old warehouse and bond account of the New York custom-house is, therefore, that of the old warehouse account, amounting to \$29,014.78, which balance is not reliable, as before



stated, owing to the defective system under which the accounts were kept.

#### CANCELLATION OF EXPORT BONDS.

The bonds given for exportation of merchandise imported and warehoused are credited on the warehouse-bond account. The exportation-bond account balance shows the amount of these bonds outstanding. Sections 3044 to 3047, Revised Statutes, provide for the cancellation of such bonds, and make it the duty of the exporter to procure the proper evidence specified for the purpose. There seems to have been no trouble in procuring the cancellation of these bonds except at the port of New York.

The indifference of exporters and sureties in this matter at that port appears to arise from the fact that no suits are brought on these bonds, and from a belief that there has been a decision of the United States district court for the northern district of New York (unreported) that there can be no recovery on such a bond unless special damage be shown; *i. e.*, unless it be shown that the merchandise has been landed within the limits of the United States.

Many of these export bonds have been delivered by the collector of New York to the United States district attorney for the southern district of New York. That officer is of opinion that no suits should be brought on these bonds unless special damage can be shown, even if without that judgment could be obtained for nominal damages and costs. His opinion seems to be that the bringing of such suits merely for judgment in a nominal amount would savor of vexation and oppression and be justly the subject of criticism.

It is evident that if no suits are brought to compel the cancellation of the bonds the exportation account will be of no value, save as a list of bonds showing the clearance of imported merchandise exported to foreign ports.

The provision of law for proof of cancellation seems to have been made as a security against smuggling, and for the further reason, perhaps, that the bonds might not stand open in the accounts longer than necessary. That provision cannot be enforced without some penalty for its breach. The small penalty of the costs of suit would of itself, I think, be sufficient to compel a compliance with the statute. It would be necessary to bring only a few suits to establish the law. The knowledge on the part of the exporters that the courts had decided as to their liability on such bonds and that suits could be legally brought which would at least mulct them in the costs would of itself be sufficient to enforce compliance. I would therefore recommend that at least one trial suit of the kind be brought in the United States district court of the southern district of New York to establish the law. If judgment can not be had for nominal damages and costs in such suit without proof of actual damage, it ought to be known for the information of Congress, so that, if necessary, a further remedy might be provided. But if judgment be obtained, I apprehend that there will be no further serious difficulty in the cancellation of the exportation bonds.

A question may arise upon this as to the policy of the law in requiring proof of cancellation. Upon this it is not within my province to express an opinion. The reasons for that policy may now be modified by the changes, which have occurred since the act was passed, in the carrying trade, and in the more active agencies of the Revenue-Marine Service, and Special Customs Service, to prevent smuggling.



It may therefore be well to consider, in case the present law for proof of cancellation of export bonds cannot be enforced, whether a statute of limitations, as to such bonds, might not be passed, requiring at the expiration, say of three years from the date of the bond, that the cancellation of it should be made by the Collector of Customs in the absence of any evidence of special damage to the Government.

#### STUBS.

In the accounts of collectors of customs adjusted in this office the advances from the Treasury and disbursements are checked with accuracy.

The receipts from customs are as entered by the collectors in their accounts, and the amounts thereof deposited by them with the public depositaries. To verify the entries made by the collectors and the deposits from customs receipts, an order was made on the 11th of October, 1877, (Department Circular No. 126), providing for blank stub receipt-books for all the ports except New York, Philadelphia, Boston, Baltimore, New Orleans, and San Francisco. In all cases of payments of money for duties or otherwise, the collectors were required by this order to give receipts and to enter the amount on the corresponding stub in the book. These stubs, numbered consecutively, mentioning the duties, and verified by the signatures of the parties who make the payments, have been so systematized in practice as to form a very useful, if not indispensable, adjunct in the settlement of the accounts. They have served, on many occasions in this office, to correct errors and mis-entries, mostly inadvertently made. Complaints were made from one or two offices that the persons paying duties would not always take receipts or countersign the stubs, and, therefore, that it was an unnecessary trouble to keep the stub-book. In such cases the collectors were instructed to return the receipts in the stub-books, properly filled out, with the corresponding memorandum on the stub, and brief explanations for the non-delivery of the receipts to the proper parties.

The practice of the stub-book system has been so satisfactory, and has been evidently so beneficial in verifying the accounts, that no entering wedge should be allowed towards its abolition.

The larger ports were exempted from the operation of the stub-book order, mainly for the reason, as I understand, that there are naval officers at those ports whose duties, among others, are to check the entries of receipts, and that the performance by them of this duty insures accuracy in the accounts. I presume this is true. But still I am not clear that the stub-book system could not be advantageously applied to the larger ports as well as to the smaller ones. It might aid the naval officers in verifying their certificates. There is no reason to apprehend at present that the revenues are not faithfully collected and accounted for at the larger ports. But the experience of this office, formerly more than of late years, in the use of the stub-books, has shown that they serve a very good purpose in the correction of the accounts, and commends the system to our continued favor.

#### UNCLAIMED GOODS.

Returns of collectors of customs, as required by Department Circular No. 148 (1885), of unclaimed goods under sections 2973, 2974, 2976, Revised Statutes, have heretofore been forwarded promptly, except for the port of New York.



It appears that for some years in the past unclaimed goods have been allowed to accumulate in the warehouses at New York, and have not been sold at the expiration of a year after landing as required by law. The result has been to overcrowd the warehouses with such merchandise, to render more difficult the finding and cataloguing of it, and when eventually sold at auction to bring less than the duties and costs of storage. The present collector at New York is making earnest endeavors to clear up this business. In doing so he is evidently performing work which should have been done by his predecessors, and which requires more force than for current business. It will take some time to get these returns and accounts into regular shape and running order. They are being gradually forwarded to this office, and require additional labor to their adjustment from the fact that these returns have not entered into the ordinary work for some years.

#### RECEIPTS BY ATTORNEYS.

The decisions of the courts and comptrollers and opinions of attorneys-general leave it still perhaps an open question whether payments may be legally made by disbursing officers on contracts to agents or attorneys of the contracting parties. It has been settled that if such payment be made to an agent in good faith under a genuine power of attorney, it will be conclusive against the principal so far as the Government is concerned.

But although this be so, notwithstanding the wording of section 3477, Revised Statutes, yet the policy of such departure from the letter of the statute in the administration of the accounting offices may well be doubted.

The disbursing officer becomes responsible for the authenticity of the power of attorney, and it is by no means clear that the accounting officers do not share in that responsibility to a greater extent, in the absence of a specific provision of law, for the authentication of such powers to be used in evidence.

There have been admitted exceptions in practice to the literal operation of section 3477, Revised Statutes. It appears advisable, however, to adhere to the statute as closely as possible, and when powers of attorney are admitted, that it shall be from necessity, to prevent a failure of justice, or unnecessary delay in the payments. When used, they should be well authenticated, and specify the claim with particularity. The original power should accompany the vouchers to be filed with the papers. As no provision of law is made for recording them, search has to be made for them when they are questioned. In the present crowded condition of the files of the Department, it is well to prevent the accumulation of unnecessary papers, and to simplify as much as can be the workings of the offices. Disbursing officers must have some regard undoubtedly to the business methods of the people; but, in the common affairs of life, payments on important contracts, other than land contracts, are not usually made without the receipts of the principal parties. The reason of this is, probably, because of the trouble in the preservation of the power, and in the proof of it should the payment be disputed. In the ordinary off-hand transactions of life, payments to agents are of constant occurrence, often without receipts, and the proof of them seldom required, or, if required, easily made. But even as to them, the systematic operations of the Treasury Department require more care, as all accounts for disbursements must contain in themselves the authority for, and proper written evidence of, the payments to the parties entitled.



Accordingly the practice is, in this office, to require of the disbursing officers that the checks for payment shall be drawn to the orders of the principals, or the receipts be signed by the principals; and, where any exception is made, that it shall appear by reason of absence beyond seas, sickness, or the like, that the principal party can only receipt through an authorized agent.

#### EXAMINATION OF LIGHT-HOUSE ACCOUNTS.

Owing to embezzlements committed some years ago by a clerk employed in the Light-House Engineer's office at San Francisco, the Commissioner of Customs, in a letter to the Secretary of the Treasury, dated January 30, 1882, recommended that the subordinates who have access to the public funds should be required to give bonds, and that periodical examinations of the disbursing offices should be made by persons not connected with the Light-House Service. The chairman of the Light-House Board, in a communication to the Secretary of the Treasury, dated February 3, 1882, stated that the Board most heartily concurred in the latter proposition, "provided that the examination be made by competent persons duly authorized in each case," and, as to the former proposition, *i. e.*, taking of bonds from subordinates, that it would be communicated to the disbursing officers by the Board.

This communication of the Light-House Board was referred by indorsement, November 1, 1883, to the supervising special agent of the Department, "with the recommendation that if the work of examination indicated is such as can properly be discharged by the special agents' force, instructions be given to cause it to be done." By further indorsement of November 28, 1883, the communication was returned to the chief of the Revenue Marine Division with the following remarks by the supervising special agent:

In view of the provisions of section 2649, Revised Statutes, defining the duties of special agents of the customs, it would seem that to impose as a general duty such examinations as are herein referred to would scarcely be within the intent of the law. I see no objection, however, to the assignment by the Secretary of the Treasury of an agent to examine the accounts of light-house officers in special cases, provided the Light-House Board so requests.

On December 4, 1883, the Secretary of the Treasury, by letter to the chairman of the Light-House Board, in inclosing the letter of the Board of February 3, 1882, stated the indorsement which had been made thereon by the supervising special agent, for the information of the Board, and requested such further recommendation as the Board might deem proper. There the correspondence seems to have rested.

I called attention briefly to this subject in my annual report of 1885.

Upon examination of the Revised Statutes, I do not find any power in them to employ special agents for the examination of the Light-House Service.

Section 2649, Revised Statutes, authorizes the appointment of special agents, "for the purpose of making the examinations of the books, papers, and accounts of collectors and other officers of the customs, and to be employed generally under the direction of the Secretary [of the Treasury] in the prevention and detection of frauds on the customs revenue."

It is true that the disbursements made by the officers of the Light-House Board were formerly made by the collectors of customs, but as they had no direct connection with the customs revenue, these disbursements were transferred to the Light-House Board.



The disbursing officers of the Light-House Board, being selected from the engineer officers of the Army and from the officers of the Navy, and receiving only their Army or Navy pay for their services, are exempted by executive order from giving bonds before receiving advances of the public moneys. Their character as officers and amenability to discipline in the military or naval service are considered, and have been, generally, sufficient guarantee for the faithful disbursement of the public funds entrusted to them. Besides, it would be a hardship to require an officer, without additional compensation, to go beyond the line of his service to procure sureties. But the fact that bonds are not required from the officers is, I think, a reason why careful periodical examinations should be made of their offices and accounts by agents not connected with the Light-House Service.

Section 3649, Revised Statutes, authorizes the Secretary of the Treasury "to cause examinations to be made of the books, accounts, and money on hand of the several depositaries."

I think it would be advisable to ask for similar legislation as to the accounts of the disbursing agents of the Light-House Board.

#### MAINTAINING AND REPAIRING LIGHT-HOUSE TENDERS.

In the adjustment of accounts, questions arise as to the proper distribution of the expenses of maintaining and repairing the light-house tenders.

A general clause in the appropriation act of March 3, 1879 (20 Statutes, 379), reads as follows :

And the expenses of maintaining the vessels of the Light-House Establishment may be paid from any surplus of the appropriation for the works, general or special, on which the respective vessels are, for the time being, employed, and the cost of repairs to such vessels may be paid from the appropriation under which they respectively were employed when they were injured or became deteriorated to such an extent as to render repairs necessary ; or if such appropriation be exhausted, then from the appropriation under which they are respectively to be next employed.

This clause of the act of 1879 has been held here to relate exclusively to the light-house tenders, and not to include the light-ships which are stationary.

As the expenses of maintaining and repairing the tenders are large, and form a distinct class, it is not readily perceived why there should not be a specific annual appropriation for them. The application of balances of different appropriations to this object seems to be against the general purpose, which is to pay for work and supplies from the appropriations for the current year in which the liabilities are incurred. Under the act of 1879, the expenses of the tenders can be placed to different appropriations according to the views of the light-house management, and the proper distribution of them cannot be verified in this office with reasonable certainty. It is, I think, desirable that there should be a change in this appropriation so as to conform to the general scope of the appropriation acts. The Light-House Board would doubtless be consulted before making such change. It is possible that the Board prefers the appropriation as it is at present, and may have reasons therefor which are not apparent in this office.

#### OFFICIAL BONDS.

There has been no general adjustment of the penalties of the bonds of customs officers since 1853. When new bonds are required from time to time, by reason of new appointments, death, or insolvency of the



sureties, or other causes, changes in the penalties are recommended when necessary to make them adequate to the responsibility of the office, having due regard to precedents and the reasonable facility of procuring sureties. It is possible that further changes in the penalties of these bonds might be recommended in order to conduce to a more uniform rule of gradation.

I inclose herewith statements of transactions in bonded goods, as shown by the adjusted accounts; of property brought into the United States for temporary purposes under section 2507, Revised Statutes, and in relation to unclaimed merchandise entered and sold.

I am, very respectfully, your obedient servant,

JOHN S. MCCALMONT,  
*Commissioner of Customs.*

Hon. CHARLES S. FAIRCHILD,  
*Secretary of the Treasury.*



## APPENDIX.

TABLE A.—STATEMENT OF WAREHOUSE TRANSACTIONS AT THE SEVERAL DISTRICTS AND PORTS IN THE UNITED STATES FOR THE FISCAL YEAR ENDING JUNE 30, 1887.

| Districts and ports.        | Balance on bonds to secure duties on goods remaining in warehouse July 1, 1886. | Warehoused and bonded. | Rewarehoused and bonded. | Constructively warehoused. | Increase of duties ascertained on liquidation. | Withdrawal duty paid. | Withdrawal for transportation. | Withdrawal for exportation. | Allowances and deficiencies. | Balance on bonds to secure duties on goods remaining in warehouse June 30, 1887. |
|-----------------------------|---------------------------------------------------------------------------------|------------------------|--------------------------|----------------------------|------------------------------------------------|-----------------------|--------------------------------|-----------------------------|------------------------------|----------------------------------------------------------------------------------|
| Albany.....                 | \$4,819.40                                                                      |                        | \$14,598.60              | \$99,177.02                | \$13.45                                        | \$103,646.58          |                                |                             |                              | \$5,961.89                                                                       |
| Apalachicola.....           | 807.00                                                                          |                        |                          |                            | 4.63                                           | 626.95                |                                | \$184.68                    |                              |                                                                                  |
| Baltimore.....              | 155,272.32                                                                      | \$489,596.78           | 29,949.87                | 101,400.86                 | 5,216.88                                       | 449,694.73            | \$115,321.34                   | 49,419.32                   | \$20,874.33                  | 146,126.99                                                                       |
| Bangor.....                 | 82.00                                                                           | 196.80                 | 752.84                   | 1,353.80                   | 8.20                                           | 891.11                | 991.85                         | 60.00                       |                              | 450.68                                                                           |
| Barnstable.....             |                                                                                 |                        | 5,517.42                 | 90.88                      |                                                | 5.68                  |                                | 5,602.62                    |                              |                                                                                  |
| Bath.....                   | 42,345.40                                                                       | 26,661.40              | 95,540.89                | 1,204.39                   | 206.51                                         | 137,164.15            |                                |                             | 377.65                       | 28,416.79                                                                        |
| Boston and Charlestown..... |                                                                                 |                        |                          |                            |                                                |                       |                                |                             |                              |                                                                                  |
| Brazos de Santiago.....     | 3,651,574.14                                                                    | 12,673,688.89          | 237,450.74               | 2,032,336.81               | 275,452.39                                     | 12,998,743.09         | 233,065.35                     | 2,210,899.93                | 401,021.28                   | 3,026,773.32                                                                     |
| Buffalo Creek.....          | 359.30                                                                          | 25.60                  | 2,233.81                 | 12,104.03                  |                                                | 50.00                 | 2,282.60                       | 11,977.14                   |                              | 53.70                                                                            |
| Belfast.....                |                                                                                 | 1,652.10               | 1,855.04                 | 134,932.71                 | 9.49                                           | 11,479.84             | 92,601.89                      | 33,114.47                   |                              | 1,612.44                                                                         |
| Cape Vincent.....           |                                                                                 |                        | 11.52                    | 2,553.96                   |                                                | 1,069.00              |                                | 1,496.48                    |                              |                                                                                  |
| Castine.....                |                                                                                 | 756.45                 |                          | 1,122.20                   |                                                |                       | 1,665.35                       | 213.30                      |                              |                                                                                  |
| Champlain.....              | 16.71                                                                           | 1,321.28               | 1,148.41                 | 280,743.49                 | 14.01                                          | 127.38                | 741.57                         | 1,617.09                    | 14.37                        |                                                                                  |
| Charleston.....             |                                                                                 |                        |                          | 606.41                     |                                                |                       | 148,774.39                     | 131,969.10                  |                              |                                                                                  |
| Chattanooga.....            |                                                                                 | 741.25                 |                          |                            | 6.43                                           |                       |                                |                             |                              | 99.25                                                                            |
| Chicago.....                | 182,611.13                                                                      | 1,014,382.24           | 38,969.25                |                            |                                                | 8,571.85              |                                |                             | 24.32                        | 30,373.08                                                                        |
| Cincinnati.....             | 52,892.98                                                                       | 402,398.19             | 79,317.35                | 93,915.00                  | 10,926.84                                      | 1,081,942.83          | 18,514.46                      | 2,927.89                    | 7,642.04                     | 270,125.34                                                                       |
| Corpus Christi.....         | 432.80                                                                          | 9.00                   | 25,946.52                | 12,556.79                  | 169.32                                         | 323,340.09            | 9,550.23                       |                             |                              | 161,073.48                                                                       |
| Cuyahoga.....               | 4,947.57                                                                        | 18,598.46              | 794.81                   | 67,613.57                  |                                                | 333.58                | 67,914.46                      | 450.49                      |                              | 151.65                                                                           |
| Delaware.....               | 538.40                                                                          | 1,041.00               | 6,302.60                 | 40,271.43                  | 54.69                                          | 60,676.80             |                                |                             |                              | 9,497.95                                                                         |
| Denver.....                 |                                                                                 | 5,164.30               |                          | 7,143.08                   |                                                | 7,887.48              |                                |                             |                              | 835.00                                                                           |
| Detroit.....                | 50,250.75                                                                       | 120,646.92             | 25,226.49                | 33,099.05                  | 737.10                                         | 3,006.77              | 4,441.30                       | 54,773.70                   | 12.90                        | 3,368.22                                                                         |
| Dubuque.....                |                                                                                 |                        |                          | 907.20                     |                                                | 907.20                |                                |                             |                              | 49,739.25                                                                        |
| Duluth.....                 |                                                                                 | 60.20                  |                          | 52,575.08                  |                                                | 1,105.65              | 97.00                          | 51,432.63                   |                              |                                                                                  |
| Erie.....                   | 168.00                                                                          | 3,499.50               |                          | 1,783.18                   | 12.60                                          | 5,421.28              |                                |                             |                              | 42.00                                                                            |
| Fall River.....             |                                                                                 |                        |                          | 43,933.10                  |                                                | 43,909.18             |                                | 23.92                       |                              |                                                                                  |
| Frenchman's Bay.....        | 251.27                                                                          | 188.12                 | 1,994.54                 | 861.30                     |                                                | 62.18                 |                                | 2,865.46                    |                              | 367.59                                                                           |
| Fernandina.....             |                                                                                 | 16,992.06              |                          |                            |                                                |                       |                                |                             |                              | 16,992.06                                                                        |
| Galveston.....              | 497.93                                                                          | 19,301.98              |                          | 343,881.35                 | 56.21                                          | 7,712.17              | 7,903.72                       | 335,722.43                  | 61.20                        | 12,337.95                                                                        |
| Genesee.....                | 37,823.58                                                                       | 104,958.76             | 26,043.53                | 10,223.43                  | 272.05                                         | 147,285.69            | 79.80                          |                             |                              | 31,955.86                                                                        |
| Gloucester.....             | 13,594.81                                                                       | 42,785.22              | 1,192.52                 |                            | 46.67                                          | 439.81                | 1,986.04                       | 43,359.74                   | 1,071.80                     | 10,761.83                                                                        |
| Georgetown, D. C.....       | 1,096.37                                                                        | 3,418.69               |                          | 4,059.95                   | 53.65                                          | 5,023.01              |                                |                             | 1,968.72                     | 1,636.93                                                                         |



|                                                        |               |                                                |            |                                                       |              |               |              |               |              |  |  |               |
|--------------------------------------------------------|---------------|------------------------------------------------|------------|-------------------------------------------------------|--------------|---------------|--------------|---------------|--------------|--|--|---------------|
| Hartford, changed from<br>Middletown, March<br>2, 1887 |               | 46,725.85<br>1,693.50<br>8,447.00<br>10,906.75 | 635.12     | 378.04<br>211,751.73<br>1,216.76<br>8,691.14<br>14.72 |              | 58,571.20     | 12,725.16    |               |              |  |  | 27,972.05     |
| Huron                                                  | 848.70        |                                                | 1,387.15   | 129.02                                                |              | 7,996.31      |              |               |              |  |  | 3,903.30      |
| Indianapolis                                           | 5,202.90      |                                                | 2,383.17   |                                                       |              | 21,949.74     |              |               | 254.17       |  |  | 5,109.07      |
| Kansas City                                            |               |                                                |            |                                                       |              |               |              |               |              |  |  |               |
| Kennebunk                                              |               |                                                |            |                                                       |              |               |              |               |              |  |  |               |
| Key West                                               | 27,712.85     | 541,044.55                                     | 16,887.50  | 1,267.18                                              | 512,705.88   |               | 2,862.30     | 1,838.96      | 3,152.75     |  |  | 67,728.50     |
| Louisville                                             | 61,238.91     | 407,577.65                                     | 23,921.09  | 888.23                                                | 223,311.16   |               | 6,680.88     |               | 3,124.94     |  |  | 264,486.95    |
| Machias                                                |               | 119.34                                         |            |                                                       |              |               |              |               |              |  |  |               |
| Memphis                                                | 886.54        | 10,204.62                                      | 363.00     | 4,201.06                                              |              | 6,139.98      |              | 4,320.40      | .01          |  |  | 5,314.17      |
| Miami                                                  |               |                                                |            | 363.68                                                |              | 363.68        |              |               |              |  |  |               |
| Middletown, changed<br>to Hartford, March<br>2, 1887   |               |                                                |            |                                                       |              |               |              |               |              |  |  |               |
| Milwaukee                                              | 82,283.99     | 56,107.84                                      | 762.54     | 1,398.71                                              | 676.49       | 80,956.72     | 20,338.25    |               | 1,130.36     |  |  | 6,333.25      |
| Minnesota                                              | 798.70        | 21,485.86                                      | 264.32     | 6,127.93                                              | 35.48        | 22,319.59     | 59.45        |               |              |  |  | 455,545.22    |
| Mobile                                                 | 4,441.61      | 444,985.53                                     | 35,064.88  | 22,504.97                                             | 168.92       | 41,566.50     | 4,418.85     | 5,591.34      | 44.00        |  |  |               |
| Newark                                                 |               |                                                |            | 1,679.41                                              |              |               | 1,679.41     |               |              |  |  |               |
| Newburyport                                            |               |                                                |            | 207.75                                                |              | 207.75        |              |               |              |  |  |               |
| New Haven                                              |               |                                                |            | 95.18                                                 |              |               |              |               |              |  |  |               |
| New Bedford                                            | 26,632.50     | 86,844.87                                      | 132,896.82 | 1,469.89                                              | 12.13        | 221,446.34    | 1,469.89     |               |              |  |  | 24,561.95     |
| New Bedford                                            |               | 198.80                                         | 510.00     | 23,339.61                                             |              | 23,176.94     |              |               | 309.05       |  |  | 198.80        |
| New Orleans                                            |               | 358,044.31                                     | 3,470.29   | 1,195,650.95                                          | 5,275.61     | 351,354.55    | 94,348.96    | 1,162,189.89  | 11,685.94    |  |  | 117,210.81    |
| Norfolk and Ports-<br>mouth                            | 174,348.99    |                                                |            |                                                       |              |               |              |               |              |  |  |               |
| New York                                               | 16,186,159.71 | 73.00                                          | 574.18     | 447.10                                                | 22.05        | 315.44        |              | 800.89        |              |  |  |               |
| Niagara                                                |               | 50,574,632.75                                  | 301,248.03 | 16,614,351.12                                         | 1,592,442.74 | 46,820,708.99 | 1,116,200.17 | 18,258,397.39 | 2,261,377.78 |  |  | 16,812,150.02 |
| New London                                             | 5,289.72      | 17,076.92                                      |            |                                                       | 36.60        | 14,284.08     |              |               |              |  |  | 8,119.16      |
| Omaha                                                  | 582.57        |                                                | 2,490.45   | 24,534.84                                             | 24.65        | 26,597.16     |              |               |              |  |  | 1,035.35      |
| Oregon                                                 |               |                                                |            | 2.16                                                  |              | 2.16          |              |               |              |  |  |               |
| Oswegatchie                                            | 3,676.76      | 1,664.26                                       | 39.64      | 69,080.67                                             | 513.54       | 609.14        | 43,548.76    | 28,751.31     | 564.57       |  |  | 1,501.09      |
| Oswego                                                 | 25,092.50     | 340,302.76                                     | 4,706.30   | 18,310.08                                             | 1.93         | 268,783.74    | 112,163.54   | 4,363.51      |              |  |  | 3,102.78      |
| Passamaquoddy                                          |               | 65,453.74                                      | 310.12     | 375,348.09                                            |              |               | 8,586.97     | 432,524.98    |              |  |  |               |
| Paso del Norte                                         | 1,444.44      | 971.35                                         | 2,288.25   | 47,408.99                                             |              | 560.90        | 26,043.41    | 24,605.50     | .12          |  |  | 903.10        |
| Pensacola                                              |               |                                                |            | 609.39                                                |              |               |              | 609.39        |              |  |  |               |
| Perth Amboy                                            | 18,569.14     |                                                |            | 18,309.85                                             | 145.51       | 36,890.42     |              |               |              |  |  | 134.08        |
| Philadelphia                                           | 950,473.68    | 8,940,390.23                                   | 40,138.11  | 69,363.84                                             | 283,608.41   | 9,051,727.92  | 34,272.17    | 29,410.87     | 266,553.33   |  |  | 902,009.98    |
| Pittsburgh                                             | 11,962.84     | 83,097.64                                      | 51,421.98  | 138,330.11                                            | 409.09       | 201,934.43    |              |               | 1,587.17     |  |  | 81,700.06     |
| Plymouth                                               | 9,411.40      | 6,878.81                                       | 58,581.56  | 19,069.03                                             |              | 77,656.83     |              | 60.77         | 76.83        |  |  | 16,146.37     |
| Portland and Fal-<br>mouth                             | 115,662.07    | 695,938.73                                     | 59,449.99  | 3,091,946.73                                          | 25.56        | 656,610.69    | 56,981.55    | 3,149,530.37  | 2,966.89     |  |  | 96,933.58     |
| Portsmouth                                             | 247.87        |                                                | 111.14     |                                                       |              | 247.87        |              | 111.14        |              |  |  |               |
| Providence                                             | 9,781.98      | 19,159.53                                      | 3,948.33   | 8,878.21                                              | 78.05        | 34,187.62     |              |               |              |  |  | 7,658.48      |
| Salem and Beverly                                      | 8,240.76      |                                                | 1,962.74   |                                                       |              | 9,087.42      |              | 504.83        |              |  |  | 611.25        |
| Saluria                                                |               | 72.00                                          | 493.76     | 107.55                                                |              |               |              | 119.55        |              |  |  | 553.76        |
| Saint Joseph                                           |               | 12,125.26                                      | 186.00     | 771.27                                                | 29.25        | 6,443.95      |              |               | 12.00        |  |  | 6,655.83      |
| San Diego                                              |               |                                                |            |                                                       |              |               |              |               |              |  |  | 7.20          |
| San Francisco                                          | 661,784.92    | 2,383,196.31                                   | 1,055.20   |                                                       | 40,712.81    | 2,087,681.06  | 46,329.28    | 663,678.73    | 40,930.82    |  |  | 884,955.66    |
| Savannah                                               | 8,434.28      | 13,137.15                                      | 74,561.88  | 563,320.23                                            |              | 14,108.63     |              |               |              |  |  | 8,934.60      |
| Saint Louis                                            | 15,568.44     | 257,150.27                                     | 992.65     | 479.15                                                |              | 354,218.41    | 1,109.40     |               |              |  |  | 46,377.15     |
| Teche                                                  |               |                                                | 64,777.49  | 63,958.77                                             | 249.99       |               |              |               |              |  |  |               |
| Vermont                                                | 2,640.78      | 4,431.16                                       |            | 1,585.45                                              | 4,661.29     | 4,384.13      | 1,344.25     | 241.20        | 4,711.06     |  |  | 2,285.92      |
|                                                        |               |                                                |            | 1,436,235.37                                          |              |               | 257,944.45   | 1,178,643.04  |              |  |  |               |



TABLE A.—STATEMENT OF WAREHOUSE TRANSACTIONS AT THE SEVERAL DISTRICTS AND PORTS IN THE UNITED STATES, ETC.—Continued.

| Districts and ports. | Balance on bonds to secure duties on goods remaining in warehouse July 1, 1886. | Warehoused and bonded. | Rewarehoused and bonded. | Constructively warehoused. | Increase of duties ascertained on liquidation. | Withdrawal duty paid. | Withdrawal for transportation. | Withdrawal for exportation. | Allowances and deficiencies. | Balance on bonds to secure duties on goods remaining in warehouse June 30, 1887. |
|----------------------|---------------------------------------------------------------------------------|------------------------|--------------------------|----------------------------|------------------------------------------------|-----------------------|--------------------------------|-----------------------------|------------------------------|----------------------------------------------------------------------------------|
| Waldoborough         |                                                                                 |                        | \$143.36                 | \$650.20                   |                                                | \$103.40              |                                | \$690.16                    |                              |                                                                                  |
| Wheeling             |                                                                                 |                        | 5,971.50                 | 475.20                     |                                                | 5,496.30              |                                |                             |                              | \$950.40                                                                         |
| Willamette           | \$31,723.79                                                                     | \$30,709.55            | 7,909.57                 | 11,578.84                  | \$405.47                                       | 51,443.60             |                                | 770.70                      | \$680.20                     | 29,432.72                                                                        |
| Wiscasset            | 1,127.23                                                                        | 1,433.76               | 2,571.61                 |                            |                                                |                       | \$177.41                       | 2,697.56                    |                              | 2,257.63                                                                         |
| Wilmington, N. C.    | 299.93                                                                          |                        |                          |                            |                                                | 299.93                |                                |                             |                              | 71.64                                                                            |
| Yorktown             |                                                                                 |                        |                          | 268.80                     |                                                |                       | 268.80                         |                             |                              |                                                                                  |

## RECAPITULATION.

|                                               |                       |                                                                |                       |
|-----------------------------------------------|-----------------------|----------------------------------------------------------------|-----------------------|
| Balance due July 1, 1886                      | \$22,653,052.36       | Withdrawal duty paid                                           | \$76,819,823.24       |
| Warehoused and bonded                         | 80,390,438.48         | Withdrawal for transportation                                  | 2,675,116.55          |
| Rewarehoused and bonded                       | 1,499,326.47          | Withdrawal for exportation                                     | 28,720,062.65         |
| Constructively warehoused                     | 28,181,039.74         | Allowances and deficiencies                                    | 3,032,230.60          |
| Increase of duties ascertained on liquidation | 2,225,081.12          | Error in addition of withdrawal for transportation last report | 100.00                |
|                                               |                       | Balance due June 30, 1887                                      | 23,701,605.13         |
| <b>Total</b>                                  | <b>134,948,938.17</b> | <b>Total</b>                                                   | <b>134,948,938.17</b> |



TABLE B.—STATEMENT OF TRANSACTIONS UNDER SECTION 2507, REVISED STATUTES, AND DECISION 4314, NOVEMBER 20, 1879, OF ENTRY OF HORSES, WAGONS, HARNESS, MACHINERY, ETC., BROUGHT INTO THE UNITED STATES FOR TEMPORARY PURPOSES, FOR THE YEAR ENDING JUNE 30, 1887.

| Districts.        | Balance of bonds from last report. | Amount of bonds take | Amount of bonds canceled. | Balance of bonds not due. | Amount of duties collected. |
|-------------------|------------------------------------|----------------------|---------------------------|---------------------------|-----------------------------|
| Aroostook.....    | \$3,503.45                         | \$44,072.20          | \$46,904.50               | \$671.25                  | .....                       |
| Bath .....        | 3,518.85                           | 6,262.45             | 9,708.15                  | 73.15                     | \$820.20                    |
| Cape Vincent..... | 82.00                              | 613.95               | 695.95                    | .....                     | 391.70                      |
| Champlain .....   | 1,418.35                           | 7,313.65             | 8,388.95                  | 343.05                    | 152.35                      |
| Duluth .....      | .....                              | 58.75                | 58.75                     | .....                     | 58.75                       |
| Minnesota .....   | 6,634.79                           | 5,388.00             | 10,721.69                 | 1,301.10                  | 2,422.66                    |
| Portsmouth .....  | .....                              | 60.05                | 60.05                     | .....                     | .....                       |
| Vermont.....      | 1,633.40                           | 10,678.35            | 11,729.25                 | 582.50                    | 2,784.50                    |
| Total .....       | 16,790.84                          | 74,447.40            | 88,267.29                 | 2,970.95                  | 6,630.16                    |

## RECAPITULATION.

|                                         |             |                                |             |
|-----------------------------------------|-------------|--------------------------------|-------------|
| Balance of bonds from last report ..... | \$16,790.84 | Amount of bonds canceled ..... | \$88,267.29 |
| Amount of bonds taken.....              | 74,447.40   | Balance of bonds not due.....  | 2,970.95    |
| Total.....                              | 91,238.24   | Total.....                     | 91,238.24   |

TABLE C.—STATEMENT OF DUTIES COLLECTED ON UNCLAIMED GOODS ENTERED AND AMOUNT OF NET PROCEEDS OF UNCLAIMED GOODS SOLD, YEAR ENDING JUNE 30, 1887.

|                             |              |
|-----------------------------|--------------|
| Duties received .....       | \$431,066.87 |
| Net proceeds of sales ..... | 5,849.05     |







(No. 9.)

## REPORT OF THE FIRST AUDITOR.

TREASURY DEPARTMENT,  
FIRST AUDITOR'S OFFICE,  
Washington, D. C., October 31, 1887.

SIR: I have the honor to submit herewith the annual report of this Bureau for the fiscal year ending June 30, 1887.

Attention is called to the following exhibits of the business transacted in this office during the year:

| Accounts adjusted.                                                                                             | Number of accounts. | Amount.          |
|----------------------------------------------------------------------------------------------------------------|---------------------|------------------|
| RECEIPTS.                                                                                                      |                     |                  |
| Duties on merchandise and tonnage .....                                                                        | 1,384               | \$199,345,836.03 |
| Steam-boat fees .....                                                                                          | 470                 | 51,582.13        |
| Fines, penalties, and forfeitures .....                                                                        | 557                 | 183,156.20       |
| Marine-hospital money collected .....                                                                          | 168                 | 7,447.14         |
| Immigration fees .....                                                                                         | 174                 | 221,404.00       |
| Moneys received on account of deceased passengers .....                                                        | 40                  | 791.00           |
| Moneys received from sales of old material, etc .....                                                          | 311                 | 201,017.21       |
| Shipping fees .....                                                                                            | 113                 | 23,044.39        |
| Miscellaneous receipts .....                                                                                   | 17                  | 1,072,650.16     |
| Moneys retained from Pacific railroad companies for accrued interest on bonds .....                            | 6                   | 281,716.67       |
| Treasurer of the United States for moneys received .....                                                       | 6                   | 728,806,085.90   |
| Mints and assay offices .....                                                                                  | 64                  | 118,617,091.23   |
| Water rents, Hot Springs, Ark. ....                                                                            | 3                   | 3,528.75         |
| Accounts of the collector of taxes for the District of Columbia for taxes collected by him and deposited ..... | 72                  | 4,483,664.85     |
| Total receipts .....                                                                                           | 3,385               | 1,053,299,015.66 |
| DISBURSEMENTS.                                                                                                 |                     |                  |
| LEGISLATIVE.                                                                                                   |                     |                  |
| <i>United States Senate.</i>                                                                                   |                     |                  |
| Compensation of President of the Senate .....                                                                  | 12                  | 3,000.00         |
| Salaries and mileage of Senators .....                                                                         | 3                   | 421,693.52       |
| Salaries officers and employés .....                                                                           | 5                   | 354,874.83       |
| Contingent expenses:                                                                                           |                     |                  |
| Stationery and newspapers .....                                                                                | 5                   | 13,266.48        |
| Horses and wagons .....                                                                                        | 7                   | 4,166.81         |
| Fuel for heating apparatus .....                                                                               | 6                   | 9,578.03         |
| Furniture and repairs .....                                                                                    | 8                   | 8,550.23         |
| Folding documents .....                                                                                        | 6                   | 4,600.00         |
| Materials for folding .....                                                                                    | 6                   | 5,566.52         |
| Packing boxes .....                                                                                            | 3                   | 1,576.37         |
| Expenses of special and select committees .....                                                                | 8                   | 31,694.63        |
| Miscellaneous items .....                                                                                      | 9                   | 37,654.78        |
| Salaries of Capitol police .....                                                                               | 2                   | 18,297.50        |



| Accounts adjusted.                                                        | Number of accounts. | Amount.      |
|---------------------------------------------------------------------------|---------------------|--------------|
| DISBURSEMENTS—Continued.                                                  |                     |              |
| LEGISLATIVE—continued.                                                    |                     |              |
| <i>United States Senate—Continued.</i>                                    |                     |              |
| Reporting proceedings and debates.....                                    | 12                  | \$25,000.00  |
| Compiling Congressional Directory .....                                   | 2                   | 1,200.00     |
| Postage.....                                                              | 3                   | 200.00       |
| Capitol police contingent fund.....                                       | 1                   | 40.75        |
| Payment to special policemen.....                                         | 3                   | 171.00       |
| Payment to Beverly Hudnell, laborer.....                                  | 1                   | 145.00       |
| Payment to C. B. Reade for Senate manual.....                             | 1                   | 1,000.00     |
| Payment to W. P. Canaday for hire of horse and wagon.....                 | 1                   | 921.20       |
| Payment to Christopher Phillips.....                                      | 1                   | 41.00        |
| Payment to the widow of Hon. John F. Miller.....                          | 1                   | 4,931.50     |
| Payment to the widow of Hon. Thomas A. Hendricks.....                     | 1                   | 8,750.00     |
| <i>House of Representatives.</i>                                          |                     |              |
| Salaries and mileage of Members and Delegates.....                        | 14                  | 1,851,348.21 |
| Salaries officers and employes.....                                       | 78                  | 417,458.02   |
| Contingent expenses:                                                      |                     |              |
| Stationery and newspapers.....                                            | 9                   | 72,837.74    |
| Fuel for heating apparatus.....                                           | 5                   | 7,425.37     |
| Furniture and repairs.....                                                | 6                   | 4,624.58     |
| Material for folding.....                                                 | 6                   | 20,480.47    |
| Packing boxes.....                                                        | 2                   | 2,987.00     |
| Cartage.....                                                              | 1                   | 447.50       |
| Miscellaneous items.....                                                  | 8                   | 38,235.77    |
| Salaries of Capitol police.....                                           | 2                   | 18,300.00    |
| Postage.....                                                              | 3                   | 390.00       |
| Relief of various persons.....                                            | 15                  | 27,852.98    |
| <i>Office of Public Printer.</i>                                          |                     |              |
| Salaries.....                                                             | 11                  | 13,334.65    |
| Contingent expenses.....                                                  | 15                  | 2,638.94     |
| Removal and storage of certain materials.....                             | 15                  | 9,953.26     |
| Public printing and binding.....                                          | 179                 | 2,996,525.30 |
| Printing annual report of Commissioner of Agriculture.....                | 48                  | 159,632.77   |
| Publication of the Tenth Census reports.....                              | 23                  | 75,588.04    |
| Printing annual report, Bureau of Animal Industry.....                    | 22                  | 18,621.93    |
| Printing annual reports of the Commissioner of Labor.....                 | 18                  | 16,554.28    |
| Printing bulletin, Bureau of Ethnology.....                               | 5                   | 1,448.56     |
| Editing digest of International Laws.....                                 | 1                   | 7,500.00     |
| Protecting Printing Office from fire.....                                 | 1                   | 287.39       |
| <i>Library of Congress.</i>                                               |                     |              |
| Salaries.....                                                             | 8                   | 37,967.45    |
| Increase of Library.....                                                  | 11                  | 9,914.90     |
| Works of art for the Capitol.....                                         | 6                   | 12,729.75    |
| Contingent expenses.....                                                  | 10                  | 1,645.41     |
| Additional accommodations.....                                            | 1                   | 2.90         |
| Purchase of painting "Farming in Dakota".....                             | 1                   | 3,000.00     |
| Publishing historical documents relating to French discoveries.....       | 1                   | 1,206.50     |
| <i>Botanic Garden.</i>                                                    |                     |              |
| Salaries.....                                                             | 8                   | 11,668.82    |
| Improving Botanic Garden.....                                             | 7                   | 5,728.38     |
| Improving buildings.....                                                  | 5                   | 5,513.91     |
| <i>Court of Claims.</i>                                                   |                     |              |
| Salaries judges, etc.....                                                 | 119                 | 31,044.00    |
| Reporting decisions.....                                                  | 1                   | 1,000.00     |
| Contingent expenses.....                                                  | 7                   | 3,906.01     |
| Payment of judgments.....                                                 | 465                 | 566,817.89   |
| <i>Legislative, miscellaneous.</i>                                        |                     |              |
| Payment for contesting seats in Congress.....                             | 10                  | 14,351.75    |
| Compiling reports of committees of Congress.....                          | 7                   | 7,750.00     |
| Conveying votes of electors for President and Vice-President.....         | 1                   | 49.00        |
| Services and expenses joint commission on Signal Service and Surveys..... | 2                   | 1,490.50     |
| EXECUTIVE.                                                                |                     |              |
| <i>Office of the President.</i>                                           |                     |              |
| Salaries executive office.....                                            | 5                   | 36,819.30    |
| Contingent expenses.....                                                  | 4                   | 2,990.37     |
| Preventing the spread of epidemic diseases.....                           | 36                  | 46,266.65    |



| Accounts adjusted.                                                                         | Number of accounts. | Amount.     |
|--------------------------------------------------------------------------------------------|---------------------|-------------|
| <b>DISBURSEMENTS—Continued.</b>                                                            |                     |             |
| <b>EXECUTIVE—continued.</b>                                                                |                     |             |
| <i>Civil Service Commission.</i>                                                           |                     |             |
| Salaries .....                                                                             | 143                 | \$20,710.68 |
| Traveling expenses .....                                                                   | 11                  | 4,754.96    |
| Contingent expenses .....                                                                  | 17                  | 7,146.61    |
| <i>Department of State.</i>                                                                |                     |             |
| Salaries .....                                                                             | 5                   | 116,512.24  |
| Contingent expenses .....                                                                  | 9                   | 7,004.28    |
| <i>Treasury Department.</i>                                                                |                     |             |
| Salaries:                                                                                  |                     |             |
| Office of Secretary .....                                                                  | 8                   | 486,391.59  |
| Office of Supervising Architect .....                                                      | 6                   | 16,474.18   |
| Office of First Comptroller .....                                                          | 5                   | 83,350.16   |
| Office of Second Comptroller .....                                                         | 8                   | 106,965.97  |
| Office of Commissioner of Customs .....                                                    | 5                   | 48,242.15   |
| Office of First Auditor .....                                                              | 6                   | 87,389.23   |
| Office of Second Auditor .....                                                             | 14                  | 275,960.28  |
| Office of Third Auditor .....                                                              | 5                   | 196,221.82  |
| Office of Fourth Auditor .....                                                             | 5                   | 68,208.19   |
| Office of Fifth Auditor .....                                                              | 5                   | 46,161.00   |
| Office of Sixth Auditor .....                                                              | 8                   | 496,128.58  |
| Office of Treasurer United States .....                                                    | 6                   | 263,264.53  |
| Office of Treasurer (national currency, reimbursable, permanent) .....                     | 5                   | 73,316.52   |
| Office of Register .....                                                                   | 5                   | 141,539.06  |
| Office of Comptroller of the Currency .....                                                | 5                   | 96,776.10   |
| Examinations of national banks and bank plates .....                                       | 2                   | 450.00      |
| Salaries:                                                                                  |                     |             |
| Office of Comptroller of Currency (national currency, reimbursable, permanent) .....       | 5                   | 14,191.85   |
| Office of Life-Saving Service .....                                                        | 6                   | 37,698.90   |
| Office of Light-House Board .....                                                          | 5                   | 35,742.84   |
| Bureau of Navigation, Treasury Department .....                                            | 4                   | 26,634.59   |
| Bureau of Statistics .....                                                                 | 5                   | 45,727.30   |
| Collecting statistics relating to commerce .....                                           | 14                  | 5,034.00    |
| Salaries:                                                                                  |                     |             |
| Secret Service Division .....                                                              | 6                   | 12,812.64   |
| Office of Supervising Surgeon-General, Marine-Hospital Service .....                       | 6                   | 26,996.94   |
| Office of Supervising Inspector-General, Steamboat-Inspection Service .....                | 7                   | 10,128.40   |
| Office of Standard Weights and Measures .....                                              | 3                   | 3,086.75    |
| Contingent expenses, office of Standard Weights and Measures .....                         | 4                   | 168.07      |
| Salaries, Steamboat-Inspection Service (permanent) .....                                   | 5                   | 202,766.78  |
| Contingent expenses, Steamboat-Inspection Service (permanent) .....                        | 1,134               | 36,427.59   |
| Salaries and expenses of special inspectors foreign steam vessels (permanent) .....        | 112                 | 22,862.82   |
| <i>Treasury—Miscellaneous.</i>                                                             |                     |             |
| Contingent expenses, Treasury Department:                                                  |                     |             |
| Stationery .....                                                                           | 304                 | 77,641.96   |
| Binding, newspapers, etc. ....                                                             | 12                  | 2,245.92    |
| Investigation of accounts and traveling expenses .....                                     | 6                   | 177.99      |
| Freight, telegrams, etc. ....                                                              | 7                   | 3,440.97    |
| Rent .....                                                                                 | 6                   | 7,875.00    |
| Horses, wagons, etc. ....                                                                  | 8                   | 2,590.56    |
| Ice .....                                                                                  | 5                   | 1,979.87    |
| File holders and cases .....                                                               | 8                   | 11,678.79   |
| Fuel, etc. ....                                                                            | 6                   | 9,256.91    |
| Gas, etc. ....                                                                             | 7                   | 15,089.11   |
| Carpets and repairs .....                                                                  | 25                  | 7,142.29    |
| Furniture, etc. ....                                                                       | 9                   | 8,476.16    |
| Miscellaneous items .....                                                                  | 11                  | 9,316.35    |
| Postage to Postal Union countries .....                                                    | 4                   | 2,000.00    |
| Library, Treasury Department .....                                                         | 3                   | 396.32      |
| Expenses of national currency .....                                                        | 15                  | 16,280.92   |
| Contingent expenses, national currency, Treasurer's Office, reimbursable (permanent) ..... | 68                  | 58,520.75   |
| Sealing and separating United States securities .....                                      | 9                   | 440.19      |
| Distinctive paper for United States securities .....                                       | 15                  | 79,240.72   |
| Transportation of silver coin .....                                                        | 134                 | 43,616.56   |
| Storage of silver; transportation .....                                                    | 3                   | 3.75        |
| Recoinage of gold and silver coin .....                                                    | 6                   | 15,000.00   |
| Pay of assistant custodians and janitors .....                                             | 12                  | 392,651.85  |



| Accounts adjusted.                                                                                   | Number of accounts. | Amount.       |
|------------------------------------------------------------------------------------------------------|---------------------|---------------|
| <b>DISBURSEMENTS—Continued.</b>                                                                      |                     |               |
| <b>EXECUTIVE—continued.</b>                                                                          |                     |               |
| <i>Treasury—Miscellaneous—Continued.</i>                                                             |                     |               |
| Fuel, lights, and water for public buildings.....                                                    | 109                 | \$347,034.10  |
| Furniture and repairs of same, public buildings.....                                                 | 63                  | 102,043.49    |
| Heating apparatus for public buildings.....                                                          | 31                  | 54,058.93     |
| Draping public buildings.....                                                                        | 4                   | 6,788.23      |
| Vaults, safes, and locks for public buildings.....                                                   | 7                   | 20,387.81     |
| Plans for public buildings.....                                                                      | 13                  | 3,620.91      |
| Salaries and traveling expenses of agents at seal fisheries.....                                     | 32                  | 18,189.18     |
| Protection of sea-otter hunting-grounds and seal fisheries.....                                      | 1                   | 17,500.00     |
| Compensation in lieu of moieties.....                                                                | 91                  | 23,006.46     |
| Lands and other properties of the United States.....                                                 | 10                  | 798.14        |
| Suppressing counterfeiting and other crimes.....                                                     | 21                  | 66,226.22     |
| North American Ethnology, Smithsonian Institution.....                                               | 11                  | 36,555.12     |
| Propagation of food-fishes.....                                                                      | 34                  | 208,900.75    |
| Sailing vessels for food-fishes.....                                                                 | 5                   | 5,651.54      |
| Steam vessels for food-fishes.....                                                                   | 5                   | 646.51        |
| Fish hatchery, Duluth, Minn.....                                                                     | 2                   | 334.95        |
| Monument to commemorate the battle of Bennington.....                                                | 1                   | 40,000.00     |
| Fish commission buildings, Wood's Holl, Mass.....                                                    | 3                   | 2,386.09      |
| Marine Hospital Service.....                                                                         | 196                 | 658,977.98    |
| Salaries and expenses National Board of Health.....                                                  | 2                   | 731.91        |
| World's Industrial Exposition, New Orleans.....                                                      | 24                  | 11,536.61     |
| Final aid to the World's Industrial and Cotton Centennial Exposition.....                            | 134                 | 8,704.67      |
| Expenses incurred under act relating to Chinese.....                                                 | 18                  | 1,386.70      |
| Outstanding liabilities (permanent).....                                                             | 220                 | 40,890.56     |
| Expenses of Smithsonian Institution (permanent).....                                                 | 2                   | 42,180.00     |
| To promote the education of the blind (permanent).....                                               | 1                   | 10,000.00     |
| Extra pay to officers and men engaged in war with Mexico, revenue marine (permanent).....            | 5                   | 343.37        |
| Sinking fund Pacific railroads (permanent).....                                                      | 14                  | 4,540,065.42  |
| Awards for services and expenses in connection with the illness and death of President Garfield..... | 1                   | 2,500.00      |
| Private-relief accounts.....                                                                         | 10                  | 50,542.32     |
| Industrial Exposition, Cincinnati, Ohio.....                                                         | 22                  | 26.40         |
| <i>Customs (permanent).</i>                                                                          |                     |               |
| Expenses of collecting the revenue from customs.....                                                 | 2,311               | 7,873,652.70  |
| Detection and prevention of frauds upon the customs revenue.....                                     | 9                   | 11,488.41     |
| Excess of deposits.....                                                                              | 573                 | 4,715,551.29  |
| Debentures and drawbacks.....                                                                        | 296                 | 8,293,437.60  |
| Official emoluments.....                                                                             | 1,407               | 673,641.33    |
| Expenses of immigration.....                                                                         | 97                  | 192,724.22    |
| Duties, etc., refunded.....                                                                          | 429                 | 20,655.24     |
| Judgments satisfied.....                                                                             | 1,219               | 587,450.78    |
| Additional pay to inspectors of customs.....                                                         | 100                 | 92,998.58     |
| Miscellaneous accounts.....                                                                          | 40                  | 4,781.54      |
| Salaries of shipping service.....                                                                    | 244                 | 53,983.89     |
| Services to American vessels.....                                                                    | 728                 | 16,988.55     |
| <b>PUBLIC DEBT (PERMANENT).</b>                                                                      |                     |               |
| <i>Interest.</i>                                                                                     |                     |               |
| Funded loan of 1907.....                                                                             | 150                 | 25,248,996.50 |
| Funded loan of 1891.....                                                                             | 141                 | 10,688,808.89 |
| Loan of July and August, 1861.....                                                                   | 1                   | .87           |
| Funded loan of 1881.....                                                                             | 14                  | 265.22        |
| Loan of 1863.....                                                                                    | 3                   | 21.87         |
| Three per cent. loan of 1882.....                                                                    | 101                 | 3,152,739.53  |
| Central Pacific stock.....                                                                           | 60                  | 2,318,890.80  |
| Kansas Pacific stock.....                                                                            |                     | 565,590.00    |
| Union Pacific stock.....                                                                             |                     | 2,447,536.08  |
| Central Branch Union Pacific stock.....                                                              |                     | 144,900.00    |
| Western Pacific stock.....                                                                           |                     | 177,380.40    |
| Sioux Pacific stock.....                                                                             | 1                   | 146,518.80    |
| Navy pension fund.....                                                                               |                     | 420,000.00    |
| Forty-sixth installment of Spanish indemnity.....                                                    | 2                   | 28,584.17     |
| Unclaimed interest on old loans.....                                                                 | 7                   | 880.71        |
| Coin coupons.....                                                                                    | 120                 | 7,090,351.20  |
| <i>Redemption called bonds.</i>                                                                      |                     |               |
| Oregon war debt.....                                                                                 | 1                   | 166.00        |
| Loan of July and August, 1861.....                                                                   | 1                   | 35,088.54     |
| Five-twenties of 1862.....                                                                           | 1                   | 1,868.44      |



| Accounts adjusted.                                               | Number of accounts. | Amount.       |
|------------------------------------------------------------------|---------------------|---------------|
| <b>DISBURSEMENTS—Continued.</b>                                  |                     |               |
| <b>PUBLIC DEBT (PERMANENT)—continued.</b>                        |                     |               |
| <i>Redemption called bonds—Continued.</i>                        |                     |               |
| Loan of 1863 .....                                               | 1                   | \$360.50      |
| Ten-forties of 1864 .....                                        | 1                   | 444.04        |
| Five-twenties of July, 1864 .....                                | 1                   | 151.63        |
| Consols of 1865 .....                                            | 1                   | 15,054.36     |
| Consols of 1867 .....                                            | 1                   | 38,015.32     |
| Consols of 1868 .....                                            | 1                   | 734.32        |
| Funded loan of 1881 .....                                        | 1                   | 53,992.93     |
| Three per cent. loan of 1882 .....                               | 1                   | 87,612,670.57 |
| Refunding certificates for conversion .....                      | 13                  | 42,688.00     |
| Currency certificates of deposit .....                           | 12                  | 39,031,000.00 |
| Gold certificates .....                                          | 11                  | 50,550.00     |
| One and two year notes .....                                     | 19                  | 1,679.27      |
| Compound-interest notes .....                                    | 12                  | 7,581.94      |
| Seven-thirties 1864 and 1865 .....                               | 6                   | 885.76        |
| <i>Redemption sinking fund.</i>                                  |                     |               |
| Loan of July and August, 1861 .....                              | 1                   | 31,135.08     |
| Five-twenties of 1862 .....                                      | 1                   | 708.12        |
| Loan of 1863 .....                                               | 1                   | 24,376.51     |
| Ten-forties of March, 1864 .....                                 | 1                   | 3,457.58      |
| Five-twenties of June, 1864 .....                                | 1                   | 50.25         |
| Consols of 1865 .....                                            | 1                   | 20,550.68     |
| Consols of 1867 .....                                            | 1                   | 43,319.93     |
| Funded loan of 1881 .....                                        | 1                   | 45,519.09     |
| Three per cent. loan of 1882 .....                               | 1                   | 56,155,385.31 |
| Consols of 1868 .....                                            | 1                   | 2,771.24      |
| Loan of February, 1861 .....                                     | 1                   | 2,060.00      |
| Five-twenties of 1865 .....                                      | 1                   | 8,473.92      |
| <i>Destroyed.</i>                                                |                     |               |
| Legal-tender notes .....                                         | 13                  | 74,828,000.00 |
| Silver certificates .....                                        | 13                  | 27,310,653.00 |
| Gold certificates .....                                          | 13                  | 8,742,840.00  |
| Fractional currency .....                                        | 6                   | 6,765.15      |
| Old demand notes .....                                           | 7                   | 340.00        |
| <i>Engraving and Printing.</i>                                   |                     |               |
| Salaries, Bureau Engraving and Printing .....                    | 12                  | 17,598.70     |
| Labor and expenses of engraving and printing .....               | 12                  | 171,177.74    |
| Compensation of employes .....                                   | 11                  | 301,834.60    |
| Materials and miscellaneous expenses .....                       | 10                  | 125,031.12    |
| Plate printing .....                                             | 11                  | 282,632.70    |
| Custody of dies, rolls, and plates .....                         | 10                  | 5,666.60      |
| Special witness or destruction of United States securities ..... | 9                   | 1,205.00      |
| Engraving of the statue of James A. Garfield .....               | 1                   | 477.00        |
| Portrait of the late Thomas A. Hendricks .....                   | 2                   | 826.35        |
| Portrait of the late Reuben Ellwood .....                        | 1                   | 400.75        |
| Portrait of the late Joseph Rankin .....                         | 1                   | 431.50        |
| Portrait of the late John F. Miller .....                        | 2                   | 415.88        |
| Portrait of the late Michael Hahn .....                          | 2                   | 471.82        |
| Portrait of the late John A. Logan .....                         | 1                   | 210.08        |
| Portrait of the late Abraham Dowdney and others .....            | 1                   | 208.08        |
| <i>Coast and Geodetic Survey.</i>                                |                     |               |
| Salaries .....                                                   | 3                   | 55,987.38     |
| Party expenses .....                                             | 15                  | 174,623.82    |
| Transcontinental work .....                                      | 11                  | 18,340.76     |
| Points for State surveys .....                                   | 2                   | 14,266.97     |
| Repairs of vessels .....                                         | 5                   | 11,048.21     |
| Publishing observations .....                                    | 4                   | 4,540.76      |
| General expenses .....                                           | 5                   | 16,932.28     |
| <i>Revenue-Cutter Service.</i>                                   |                     |               |
| Expenses, Revenue-Cutter Service .....                           | 548                 | 971,135.61    |
| Rebuilding revenue-steamer <i>Richard Rush</i> .....             | 9                   | 121.33        |
| Steam revenue vessel for Mississippi river .....                 | 1                   | 5,000.00      |
| Revenue-marine storehouse, Wood's Holl, Mass. ....               | 4                   | 1,389.11      |
| <i>Life-Saving Service.</i>                                      |                     |               |
| Life-Saving Service .....                                        | 257                 | 619,242.06    |
| Establishing life-saving stations .....                          | 26                  | 35,406.70     |



| Accounts adjusted.                                                                     | Number of<br>accounts. | Amount.        |
|----------------------------------------------------------------------------------------|------------------------|----------------|
| <b>DISBURSEMENTS—Continued.</b>                                                        |                        |                |
| <b>PUBLIC DEBT (PERMANENT)—continued.</b>                                              |                        |                |
| <i>Light-House Establishment.</i>                                                      |                        |                |
| Salaries, keepers of light-houses.....                                                 | 77                     | \$549,032.69   |
| Supplies of light-houses.....                                                          | 129                    | 370,576.44     |
| Repairs of light-houses.....                                                           | 80                     | 326,155.20     |
| Expenses of light-vessels.....                                                         | 36                     | 202,424.61     |
| Expenses of buoyage.....                                                               | 105                    | 290,504.61     |
| Expenses of fog-signals.....                                                           | 55                     | 46,409.22      |
| Inspecting lights.....                                                                 | 11                     | 2,309.69       |
| Lighting and buoyage of rivers.....                                                    | 62                     | 186,980.77     |
| Survey of light-house sites.....                                                       | 13                     | 2,005.95       |
| Steam tender for the fourth light-house district.....                                  | 2                      | 84.30          |
| Construction of light stations and ships.....                                          | 135                    | 202,735.20     |
| Re-establishment of light-house, Texas.....                                            | 2                      | 3,658.76       |
| Depot fifth district, Virginia.....                                                    | 3                      | 1,722.06       |
| Day beacons, Maine, New Hampshire, and Massachusetts.....                              | 4                      | 209.02         |
| Reimbursement for losses sustained by burning of light-house tender <i>Lilly</i> ..... | 1                      | 1,278.00       |
| <i>Public Buildings.</i>                                                               |                        |                |
| Treasury building, Washington, D. C.....                                               | 10                     | 12,134.74      |
| Treasury building, Washington, D. C., improving sanitary condition.....                | 9                      | 2,810.05       |
| Reconstruction eastern portion Smithsonian Institution and repairs.....                | 3                      | 173.47         |
| Construction of court-houses, custom-houses, post-offices, etc.....                    | 781                    | 2,594,802.31   |
| Repairs and preservation of public buildings.....                                      | 44                     | 88,794.46      |
| Storehouse, Government Printing Office.....                                            | 2                      | 3,000.00       |
| <i>Independent Treasury.</i>                                                           |                        |                |
| Salaries:                                                                              |                        |                |
| Office of assistant treasurer, Baltimore, Md.....                                      | 12                     | 21,599.71      |
| Office of assistant treasurer, Boston, Mass.....                                       | 4                      | 36,060.00      |
| Office of assistant treasurer, Chicago, Ill.....                                       | 4                      | 23,118.46      |
| Office of assistant treasurer, Cincinnati, Ohio.....                                   | 4                      | 16,298.80      |
| Office of assistant treasurer, New Orleans, La.....                                    | 4                      | 13,483.57      |
| Office of assistant treasurer, New York, N. Y.....                                     | 5                      | 169,947.97     |
| Office of assistant treasurer, Philadelphia, Pa.....                                   | 4                      | 35,951.41      |
| Office of assistant treasurer, Saint Louis, Mo.....                                    | 7                      | 15,860.00      |
| Office of assistant treasurer, San Francisco, Cal.....                                 | 6                      | 28,012.99      |
| Special agents, Independent Treasury.....                                              | 7                      | 3,668.43       |
| Checks and drafts, Independent Treasury.....                                           | 4                      | 3,164.84       |
| Contingent expenses Independent Treasury.....                                          | 192                    | 60,365.25      |
| Treasurer's general account of receipts and expenditures.....                          | 6                      | 746,637,243.93 |
| Paper for checks and drafts, Independent Treasury.....                                 | 7                      | 2,368.89       |
| <i>Mints and Assay Offices.</i>                                                        |                        |                |
| Salaries, office of Director of the Mint.....                                          | 5                      | 28,056.33      |
| Contingent expenses, office of Director of the Mint.....                               | 129                    | 6,776.10       |
| Freight on bullion and coin.....                                                       | 22                     | 6,107.78       |
| Salaries, wages, and contingent expenses of United States mints and assay offices..... | 301                    | 1,297,809.19   |
| Gold and silver bullion.....                                                           | 20                     | 112,227,233.64 |
| <i>Government in the Territories.</i>                                                  |                        |                |
| Salaries of governors, etc.:                                                           |                        |                |
| Territory of Alaska.....                                                               | 43                     | 17,442.09      |
| Territory of Arizona.....                                                              | 38                     | 11,596.26      |
| Territory of Dakota.....                                                               | 77                     | 23,974.49      |
| Territory of Idaho.....                                                                | 45                     | 13,646.50      |
| Territory of Montana.....                                                              | 51                     | 13,720.60      |
| Territory of New Mexico.....                                                           | 43                     | 13,902.77      |
| Territory of Utah.....                                                                 | 43                     | 12,910.80      |
| Territory of Washington.....                                                           | 52                     | 15,946.07      |
| Territory of Wyoming.....                                                              | 45                     | 14,538.73      |
| Legislative expenses.....                                                              | 45                     | 124,769.37     |
| Contingent expenses.....                                                               | 18                     | 7,919.03       |
| Compensation Utah Commission.....                                                      | 59                     | 24,836.96      |
| Contingent expenses Utah Commission.....                                               | 11                     | 8,478.70       |
| Compensation and expenses, officers of election, Utah.....                             | 11                     | 23,880.40      |
| <i>District of Columbia.</i>                                                           |                        |                |
| Improvements and repairs.....                                                          | 36                     | 454,702.56     |
| Constructing, repairing, and maintaining bridges.....                                  | 19                     | 6,895.37       |
| Washington Aqueduct.....                                                               | 14                     | 18,450.14      |
| Washington Asylum (support).....                                                       | 25                     | 49,597.84      |
| Washington Asylum (buildings).....                                                     | 20                     | 4,423.75       |



| Accounts adjusted.                                                                  | Number of accounts. | Amount.      |
|-------------------------------------------------------------------------------------|---------------------|--------------|
| DISBURSEMENTS—Continued.                                                            |                     |              |
| PUBLIC DEBT (PERMANENT)—continued.                                                  |                     |              |
| <i>District of Columbia</i> —Continued.                                             |                     |              |
| Georgetown Almshouse .....                                                          | 22                  | \$1,499.40   |
| Hospital for the Insane .....                                                       | 14                  | 83,080.00    |
| Transportation of paupers and prisoners .....                                       | 21                  | 3,269.11     |
| Reform School .....                                                                 | 7                   | 45,104.60    |
| Reform School buildings .....                                                       | 3                   | 1,219.17     |
| Columbia Hospital for Women, etc .....                                              | 6                   | 12,176.23    |
| Children's Hospital .....                                                           | 6                   | 5,131.43     |
| St. Ann's Infant Asylum .....                                                       | 4                   | 5,284.13     |
| Industrial Home School .....                                                        | 8                   | 12,105.87    |
| National Association for Colored Women and Children .....                           | 4                   | 9,268.23     |
| Women's Christian Association .....                                                 | 5                   | 4,366.60     |
| St. John's Church Orphanage .....                                                   | 3                   | 1,040.95     |
| Building, National Homeopathic Hospital Association .....                           | 1                   | 15,000.00    |
| Relief of the poor .....                                                            | 24                  | 13,931.70    |
| Salaries and contingent expenses, District offices .....                            | 44                  | 156,518.50   |
| Public schools .....                                                                | 45                  | 607,923.22   |
| Buildings and grounds, public schools .....                                         | 19                  | 54,076.55    |
| Metropolitan police .....                                                           | 28                  | 390,481.71   |
| Metropolitan police (buildings) .....                                               | 20                  | 6,556.25     |
| Fire department .....                                                               | 25                  | 111,813.82   |
| Telegraph and telephone service .....                                               | 23                  | 16,739.53    |
| Health department .....                                                             | 24                  | 47,068.10    |
| Courts .....                                                                        | 27                  | 17,526.62    |
| Judgments .....                                                                     | 11                  | 18,939.48    |
| Streets .....                                                                       | 37                  | 294,455.00   |
| Interest and sinking fund .....                                                     | 21                  | 1,785,666.73 |
| Miscellaneous expenses .....                                                        | 53                  | 11,359.70    |
| Expenses of assessing real property .....                                           | 11                  | 12,076.73    |
| Water department .....                                                              | 32                  | 298,172.68   |
| Guarantee fund .....                                                                | 11                  | 33,431.65    |
| Completion of sewerage system .....                                                 | 15                  | 321,544.44   |
| Employment for the poor, filling up grounds .....                                   | 1                   | 302.88       |
| Refunding water rents and taxes .....                                               | 15                  | 572.61       |
| Refunding taxes .....                                                               | 15                  | 3,295.30     |
| Redemption of tax-lien certificates .....                                           | 18                  | 1,226.31     |
| Redemption of assessment certificates .....                                         | 15                  | 884.20       |
| Washington redemption fund .....                                                    | 9                   | 223.26       |
| Washington special tax fund .....                                                   | 13                  | 13,042.68    |
| Firemen's relief fund .....                                                         | 14                  | 1,145.81     |
| Police relief fund .....                                                            | 14                  | 5,267.09     |
| Purchase and reconstruction of Aqueduct Bridge .....                                | 6                   | 108,832.61   |
| Bridge across Eastern branch of Potomac river .....                                 | 1                   | 176.95       |
| WAR DEPARTMENT.                                                                     |                     |              |
| Salaries:                                                                           |                     |              |
| Office of Secretary .....                                                           | 12                  | 111,172.96   |
| Office of Adjutant-General .....                                                    | 11                  | 689,601.21   |
| Office of Inspector-General .....                                                   | 9                   | 3,720.00     |
| Office of Military Justice .....                                                    | 9                   | 13,260.00    |
| Signal Office .....                                                                 | 10                  | 41,065.03    |
| Office of Quartermaster-General .....                                               | 10                  | 196,297.62   |
| Compensation and expenses of agents, Quartermaster's Department .....               | 12                  | 22,183.62    |
| Salaries:                                                                           |                     |              |
| Office of Commissary-General .....                                                  | 10                  | 43,410.02    |
| Office of Surgeon-General .....                                                     | 10                  | 498,967.12   |
| Office of Paymaster-General .....                                                   | 11                  | 58,320.43    |
| Office of Chief of Ordnance .....                                                   | 10                  | 44,524.24    |
| Office of Chief of Engineers .....                                                  | 11                  | 23,240.00    |
| Office of publication of Records of the Rebellion .....                             | 10                  | 28,320.30    |
| Superintendent, etc., building corner Seventeenth and F streets .....               | 10                  | 7,341.56     |
| Stationery .....                                                                    | 19                  | 49,564.44    |
| Rent of buildings .....                                                             | 11                  | 65,980.00    |
| Contingent expenses, War Department .....                                           | 24                  | 106,479.06   |
| Salaries of employes public buildings and grounds, under Chief of Engineers .....   | 14                  | 48,215.86    |
| Contingent expenses, public buildings and grounds, under Chief of Engineers .....   | 14                  | 548.59       |
| Rent of office, public buildings and grounds, under Chief of Engineers .....        | 13                  | 975.00       |
| Postage to Postal Union countries .....                                             | 8                   | 4,420.00     |
| <i>Public buildings and grounds.</i>                                                |                     |              |
| Improvement and care of public grounds .....                                        | 14                  | 54,227.68    |
| Repairs, fuel, etc., Executive Mansion .....                                        | 15                  | 32,514.71    |
| Lighting, etc., Executive Mansion .....                                             | 14                  | 14,991.66    |
| Repairs to water-pipes and fire-plugs .....                                         | 14                  | 2,235.99     |
| Telegraph to connect the Capitol, Departments, and Government Printing Office ..... | 14                  | 1,356.74     |



| Accounts adjusted.                                                               | Number of accounts. | Amount.      |
|----------------------------------------------------------------------------------|---------------------|--------------|
| <b>DISBURSEMENTS—Continued.</b>                                                  |                     |              |
| <b>WAR DEPARTMENT—continued.</b>                                                 |                     |              |
| <i>War, civil, miscellaneous.</i>                                                |                     |              |
| Salaries office of superintendent State, War, and Navy Department Building ..... | 5                   | \$88,276.68  |
| Fuel, lights, etc., State, War, and Navy Department Building .....               | 47                  | 49,656.79    |
| Building for State, War, and Navy Department .....                               | 17                  | 505,706.77   |
| Building for Army Medical Museum and Library .....                               | 23                  | 77,198.34    |
| Completion of the Washington Monument .....                                      | 14                  | 42,813.98    |
| Erection of monumental column, Yorktown, Va. ....                                | 1                   | 784.88       |
| Increasing the water supply of Washington, D. C. ....                            | 14                  | 292,124.25   |
| Transportation of reports and maps to foreign countries .....                    | 7                   | 100.00       |
| Support and medical treatment of transient paupers .....                         | 12                  | 15,000.00    |
| Maintenance of Garfield Hospital .....                                           | 5                   | 11,352.05    |
| Pedestal for statue of James A. Garfield .....                                   | 3                   | 29,400.00    |
| Erection of fish-ways at Great Falls .....                                       | 11                  | 3,741.49     |
| Monument at Washington's headquarters at Newburgh, N. Y. ....                    | 18                  | 1,642.88     |
| Sales of munitions of war .....                                                  | 1                   | 1,053.71     |
| Statue to the memory of General Lafayette and compatriots .....                  | 5                   | 1,513.30     |
| Removal of statue of General John A. Rawlins .....                               | 5                   | 365.37       |
| Unveiling statue of Garfield .....                                               | 2                   | 858.10       |
| Improvement of Yellowstone National Park .....                                   | 17                  | 9,900.65     |
| <b>NAVY DEPARTMENT.</b>                                                          |                     |              |
| Contingent expenses office Secretary of the Navy .....                           | 1                   | 2,038.87     |
| Salaries:                                                                        |                     |              |
| Office of the Secretary .....                                                    | 3                   | 42,575.60    |
| Bureau of Yards and Docks .....                                                  | 3                   | 8,985.00     |
| Bureau of Equipment and Recruiting .....                                         | 3                   | 11,062.96    |
| Bureau of Navigation .....                                                       | 3                   | 8,505.00     |
| Office of Naval Records of the Rebellion .....                                   | 3                   | 1,356.53     |
| Nautical Almanac Office .....                                                    | 6                   | 17,219.15    |
| Hydrographic Office .....                                                        | 3                   | 32,286.56    |
| Supplies, Bureau of Navigation .....                                             | 1                   | 513.18       |
| Contingent and miscellaneous expenses, Hydrographic Office .....                 | 6                   | 22,624.71    |
| Salaries, Naval Observatory .....                                                | 4                   | 18,120.00    |
| Contingent and miscellaneous expenses, Naval Observatory .....                   | 6                   | 7,297.47     |
| Salaries:                                                                        |                     |              |
| Bureau of Ordnance .....                                                         | 3                   | 6,735.00     |
| Bureau of Construction and Repairs .....                                         | 3                   | 9,285.00     |
| Bureau of Steam Engineering .....                                                | 3                   | 9,117.50     |
| Bureau of Provisions and Clothing .....                                          | 3                   | 12,283.20    |
| Bureau of Medicine and Surgery .....                                             | 3                   | 7,095.00     |
| Office of Judge-Advocate-General, U. S. Navy .....                               | 3                   | 4,845.00     |
| Library, Navy Department .....                                                   | 8                   | 1,442.17     |
| Contingent expenses, Navy Department .....                                       | 14                  | 6,648.01     |
| <b>DEPARTMENT OF THE INTERIOR.</b>                                               |                     |              |
| Salaries, office of the Secretary .....                                          | 6                   | 184,303.57   |
| Publishing the Biennial Register .....                                           | 1                   | 363.40       |
| Stationery .....                                                                 | 8                   | 58,449.31    |
| Library, Department of the Interior .....                                        | 3                   | 602.45       |
| Rent of buildings .....                                                          | 5                   | 27,845.93    |
| Postage to Postal-Union countries .....                                          | 5                   | 3,297.00     |
| Contingent expenses, Department of the Interior .....                            | 13                  | 163,095.00   |
| Salaries, General Land Office .....                                              | 5                   | 481,173.65   |
| Expenses of inspectors, General Land Office .....                                | 21                  | 6,989.94     |
| Library, General Land Office .....                                               | 5                   | 632.75       |
| Maps of the United States .....                                                  | 5                   | 22,336.35    |
| Contingent expenses, General Land Office .....                                   | 9                   | 3,156.28     |
| Salaries:                                                                        |                     |              |
| Indian Office .....                                                              | 6                   | 90,874.61    |
| Pension Office .....                                                             | 9                   | 1,766,000.15 |
| Investigation of pension cases, Pension Office .....                             | 120                 | 308,875.93   |
| Salaries, special examiners, Pension Office .....                                | 6                   | 200,618.90   |
| Investigation of pension cases, special examiners, Pension Office .....          | 97                  | 212,656.90   |
| Salaries:                                                                        |                     |              |
| Patent Office .....                                                              | 7                   | 617,864.05   |
| Bureau of Education .....                                                        | 5                   | 44,353.00    |
| Library, Bureau of Education .....                                               | 7                   | 1,023.04     |
| Distributing documents, Bureau of Education .....                                | 6                   | 206.23       |
| Collecting statistics, Bureau of Education .....                                 | 5                   | 1,665.90     |
| Salaries, Bureau of Labor .....                                                  | 3                   | 34,283.45    |
| Miscellaneous expenses, Bureau of Labor .....                                    | 21                  | 25,955.49    |
| Library, Bureau of Labor .....                                                   | 2                   | 320.50       |
| Salaries and expenses, Bureau of Labor .....                                     | 4                   | 8,897.75     |
| Salaries, office of Commissioner of Railroads .....                              | 5                   | 13,721.04    |



| Accounts adjusted.                                                      | Number of<br>accounts. | Amount.      |
|-------------------------------------------------------------------------|------------------------|--------------|
| <b>DISBURSEMENTS—Continued.</b>                                         |                        |              |
| <b>DEPARTMENT OF THE INTERIOR—continued.</b>                            |                        |              |
| Traveling expenses, office of Commissioner of Railroads .....           | 8                      | \$1,193.13   |
| Salaries:                                                               |                        |              |
| Office of Architect of Capitol .....                                    | 6                      | 18,364.00    |
| Office of Geological Survey .....                                       | 5                      | 35,114.43    |
| <i>Public buildings and grounds.</i>                                    |                        |              |
| Repairs of building, Department of the Interior .....                   | 4                      | 4,057.20     |
| Annual repairs of the Capitol .....                                     | 8                      | 37,910.21    |
| Improving the Capitol grounds .....                                     | 7                      | 32,804.30    |
| Lighting the Capitol and grounds .....                                  | 5                      | 18,410.53    |
| Capitol terraces .....                                                  | 4                      | 115,723.03   |
| Stable and carpenter shop, House of Representatives .....               | 1                      | 361.92       |
| Boiler-vaults and boiler, Senate .....                                  | 3                      | 3,023.52     |
| Furnishing building for Pension Office .....                            | 3                      | 2,927.73     |
| Ventilation, Senate .....                                               | 2                      | 1,177.00     |
| Fire-proof building for Pension Office .....                            | 5                      | 86,117.27    |
| Heating apparatus, building for Pension Office .....                    | 4                      | 6,924.19     |
| Additional accommodations, Government Hospital for the Insane .....     | 20                     | 27,388.22    |
| Buildings and grounds, Columbia Institution for the Deaf and Dumb ..... | 5                      | 9,893.68     |
| Buildings and grounds, Howard University .....                          | 5                      | 7,113.54     |
| Building for Library of Congress, construction .....                    | 2                      | 20,902.15    |
| Building for Library of Congress, site .....                            | 42                     | 580,477.27   |
| <i>Beneficiaries.</i>                                                   |                        |              |
| Current expenses:                                                       |                        |              |
| Government Hospital for the Insane .....                                | 16                     | 330,113.18   |
| Columbia Institution for the Deaf and Dumb .....                        | 6                      | 73,470.97    |
| Howard University .....                                                 | 6                      | 23,150.80    |
| Support of Freedmen's Hospital and Asylum .....                         | 8                      | 54,221.10    |
| Freedmen's Hospital, repairs to water-tank .....                        | 1                      | 260.00       |
| Education of feeble-minded children .....                               | 3                      | 3,414.80     |
| Maryland Institution for the Instruction of the Blind (permanent) ..... | 4                      | 3,312.49     |
| <i>Interior—Miscellaneous.</i>                                          |                        |              |
| Inter-State Commerce Commission .....                                   | 18                     | 10,131.07    |
| Investigation of affairs of bonded Pacific railroads .....              | 1                      | 9,049.69     |
| <i>Public lands service.</i>                                            |                        |              |
| Depredations on public timber .....                                     | 8                      | 68,208.33    |
| Protecting public lands .....                                           | 13                     | 89,041.68    |
| Settlement of claims for swamp lands, etc. ....                         | 7                      | 17,802.03    |
| Reproducing plats of surveys, General Land Office .....                 | 4                      | 5,054.50     |
| Transcripts of records and plats .....                                  | 3                      | 3,163.66     |
| <i>Surveying public lands.</i>                                          |                        |              |
| Surveying the public lands .....                                        | 9                      | 35,015.59    |
| Geological survey .....                                                 | 110                    | 355,545.32   |
| Protection and improvement of Hot Springs, Ark .....                    | 13                     | 34,014.75    |
| <i>Indian affairs—Miscellaneous.</i>                                    |                        |              |
| Education of children in Alaska .....                                   | 5                      | 16,747.86    |
| <b>POST-OFFICE DEPARTMENT.</b>                                          |                        |              |
| Salaries .....                                                          | 5                      | 703,251.77   |
| Deficiency in the postal revenues .....                                 | 7                      | 6,968,613.57 |
| Miscellaneous accounts .....                                            | 18                     | 13,066.48    |
| <b>DEPARTMENT OF AGRICULTURE.</b>                                       |                        |              |
| Salaries .....                                                          | 5                      | 139,811.37   |
| Salaries and expenses, Bureau of Animal Industry .....                  | 9                      | 81,805.39    |
| Quarantine stations for neat cattle .....                               | 5                      | 9,441.06     |
| Collecting agricultural statistics .....                                | 12                     | 73,111.24    |
| Purchase and distribution of valuable seeds .....                       | 5                      | 103,074.96   |
| Improvement of grounds .....                                            | 3                      | 1,738.90     |
| Experimental garden .....                                               | 5                      | 18,606.44    |
| Laboratory .....                                                        | 8                      | 9,930.27     |
| Museum .....                                                            | 5                      | 863.92       |
| Library .....                                                           | 5                      | 1,379.56     |
| Experiments in the manufacture of sugar .....                           | 7                      | 66,641.92    |
| Botanical investigations and experiments .....                          | 7                      | 2,976.97     |
| Pomological information .....                                           | 4                      | 390.12       |
| Investigating the adulteration of food .....                            | 3                      | 326.38       |
| Investigations in ornithology and mammalogy .....                       | 4                      | 6,933.05     |
| Furniture, etc. ....                                                    | 6                      | 10,642.07    |
| Investigating history, etc., of insects .....                           | 11                     | 20,346.39    |
| Report on forestry .....                                                | 12                     | 10,348.06    |



| Accounts adjusted.                                                                                               | Number of accounts. | Amount.          |
|------------------------------------------------------------------------------------------------------------------|---------------------|------------------|
| <b>DISBURSEMENTS—Continued.</b>                                                                                  |                     |                  |
| <b>DEPARTMENT OF AGRICULTURE—continued.</b>                                                                      |                     |                  |
| Tea culture .....                                                                                                | 5                   | \$1,714.82       |
| Silk culture .....                                                                                               | 7                   | 17,124.92        |
| Postage .....                                                                                                    | 5                   | 2,990.00         |
| Contingent expenses .....                                                                                        | 6                   | 15,467.93        |
| Erection of a Department of Agriculture .....                                                                    | 1                   | 332.00           |
| <b>DEPARTMENT OF JUSTICE.</b>                                                                                    |                     |                  |
| Salaries .....                                                                                                   | 4                   | 138,862.05       |
| Contingent expenses:                                                                                             |                     |                  |
| Furniture and repairs .....                                                                                      | 3                   | 804.92           |
| Books for Department Library .....                                                                               | 3                   | 424.91           |
| Books for office of solicitor .....                                                                              | 3                   | 391.25           |
| Stationery .....                                                                                                 | 3                   | 1,038.77         |
| Horses and wagons .....                                                                                          | 3                   | 239.05           |
| Miscellaneous items .....                                                                                        | 4                   | 5,261.05         |
| <b>Miscellaneous.</b>                                                                                            |                     |                  |
| Salary, warden of jail, District of Columbia .....                                                               | 3                   | 1,350.00         |
| Expenses of Territorial courts in Utah .....                                                                     | 106                 | 64,786.07        |
| Salaries of employes court-house, Washington, D. C. ....                                                         | 7                   | 5,748.90         |
| Traveling expenses, Territory of Alaska .....                                                                    | 3                   | 10.00            |
| Prosecution of crimes, Territory of Alaska .....                                                                 | 5                   | 227.00           |
| Industrial Home, Territory of Utah .....                                                                         | 2                   | 5,000.00         |
| Support of convicts .....                                                                                        | 1                   | 190.52           |
| Payment to A. R. Erskine <i>et al</i> .....                                                                      | 1                   | 400.00           |
| Transportation of prisoners .....                                                                                | 1                   | 757.68           |
| Repairs to court-house, Washington, D. C. ....                                                                   | 8                   | 1,607.13         |
| Defending suits in claims against the United States .....                                                        | 15                  | 13,826.93        |
| Punishing violations of intercourse acts and frauds .....                                                        | 26                  | 2,897.42         |
| Prosecution of crimes .....                                                                                      | 21                  | 21,600.38        |
| Payment for legal services .....                                                                                 | 2                   | 5,250.00         |
| Relief of various parties .....                                                                                  | 6                   | 4,674.85         |
| <b>JUDICIAL.</b>                                                                                                 |                     |                  |
| Salaries:                                                                                                        |                     |                  |
| Justices, etc., Supreme Court .....                                                                              | 98                  | 89,208.82        |
| Circuit judges .....                                                                                             | 109                 | 53,785.72        |
| District judges .....                                                                                            | 674                 | 202,900.97       |
| Retired judges .....                                                                                             | 100                 | 41,751.52        |
| District attorneys .....                                                                                         | 288                 | 20,103.41        |
| District marshals .....                                                                                          | 264                 | 12,816.37        |
| Justice and judges supreme court District of Columbia .....                                                      | 72                  | 24,190.91        |
| Salary and expenses supreme court reporter (permanent) .....                                                     | 8                   | 9,150.00         |
| <b>United States courts.</b>                                                                                     |                     |                  |
| Fees and expenses of marshals .....                                                                              | 806                 | 1,021,342.45     |
| Fees of district attorneys .....                                                                                 | 857                 | 439,633.50       |
| Fees of clerks .....                                                                                             | 661                 | 212,141.30       |
| Fees of commissioners .....                                                                                      | 1,581               | 172,697.36       |
| Fees of jurors .....                                                                                             | 528                 | 593,666.11       |
| Fees of witnesses .....                                                                                          | 749                 | 831,129.24       |
| Support of prisoners .....                                                                                       | 673                 | 389,199.18       |
| Rent of court-rooms .....                                                                                        | 199                 | 52,948.58        |
| Miscellaneous expenses .....                                                                                     | 777                 | 321,750.21       |
| Fees of supervisors of elections .....                                                                           | 69                  | 191,938.34       |
| Judicial emoluments .....                                                                                        | 121                 | 624,224.75       |
| Miscellaneous accounts settled for an appropriation .....                                                        | 13                  | 239.96           |
| Total disbursements .....                                                                                        | 27,930              | 1,284,471,593.23 |
| Grand total receipts and disbursements .....                                                                     | 30,793              | 2,337,422,297.49 |
| <b>Number of certificates recorded .....</b>                                                                     |                     |                  |
| Number of letters recorded .....                                                                                 |                     | 21,606           |
| Judiciary emolument accounts registered and referred .....                                                       |                     | 5,772            |
| Number of powers of attorney for collection of interest on the public debt examined, registered, and filed ..... |                     | 484              |
| Requisitions answered .....                                                                                      |                     | 3,072            |
| Accounts, letters, etc., received and entered since January 1, 1887 .....                                        |                     | 1,691            |
| Number of references to other offices since January 1, 1887 .....                                                |                     | 18,380           |
| Number of powers of attorney entered and referred .....                                                          |                     | 1,014            |
| Number of acknowledgments .....                                                                                  |                     | 947              |
| Number of transaction reports .....                                                                              |                     | 6,930            |
| Number of letters written .....                                                                                  |                     | 599              |
| Number of warrants received and entered .....                                                                    |                     | 4,571            |
|                                                                                                                  |                     | 6,282            |



SUMMARY STATEMENT OF THE WORK OF THE OFFICE AS SHOWN BY THE REPORTS  
OF THE VARIOUS DIVISIONS.

## CUSTOMS DIVISION.

[Audits the Accounts of Collectors of Customs for Receipts of Customs Revenue, and Disbursements for the Expenses of Collecting the same, and also including Accounts of Collectors for Receipts and Disbursements in connection with the Revenue-Cutter, Steamboat Fees, Fines, Light-House and Marine-Hospital Services, with Accounts for Official Emoluments, Debentures, Refunds of Duties, Sales of Old Materials, and Miscellaneous Disbursements.]

|                    | Number of<br>accounts. | Amount.          |
|--------------------|------------------------|------------------|
| Receipts.....      | 3,209                  | \$200,945,047.55 |
| Disbursements..... | 7,285                  | 22,875,910.03    |
| Total.....         | 10,494                 | 223,820,957.58   |

|                                          |        |
|------------------------------------------|--------|
| Accounts on hand July 1, 1886.....       | 2,994  |
| Accounts received.....                   | 9,999  |
| Accounts audited.....                    | 10,494 |
| Accounts on hand June 30, 1887.....      | 2,499  |
| Number of clerks in division.....        | 15     |
| Number of clerks employed full time..... | 14½    |

## JUDICIARY DIVISION.

[Audits the Accounts of District Attorneys, Marshals, Clerks, and Commissioners, Rents, and Miscellaneous Court Accounts.]

|                    | Number of<br>accounts. | Amount.        |
|--------------------|------------------------|----------------|
| Disbursements..... | 7,189                  | \$4,932,469.68 |

|                                          |       |
|------------------------------------------|-------|
| Accounts on hand July 1, 1886.....       | 522   |
| Accounts received.....                   | 6,835 |
| Accounts audited.....                    | 7,189 |
| Accounts on hand June 30, 1887.....      | 168   |
| Number of clerks in division.....        | 8     |
| Number of clerks employed full time..... | 7½    |

## PUBLIC DEBT DIVISION.

[Audits all Accounts for Payment of Interest on the Public Debt, both Registered Stock and Coupon Bonds, Interest on District of Columbia Bonds, Pacific Railroad Bonds, Louisville and Portland Canal Bonds, Navy Pension Fund, Redemption of United States and District of Columbia Bonds, Redemption of Coin and Currency Certificates, Old Notes and Bounty Scrip, and Accounts for Notes and Fractional Currency destroyed.]

|                                             | Number of<br>accounts. | Amount.         |
|---------------------------------------------|------------------------|-----------------|
| Interest accounts.....                      | 615                    | \$53,798,741.12 |
| Redemption accounts—called bonds.....       | 9                      | 87,758,546.65   |
| Redemption accounts—sinking fund.....       | 6                      | 56,337,807.71   |
| District of Columbia—sinking fund.....      | 6                      | 418,450.65      |
| Miscellaneous United States securities..... | 73                     | 39,134,384.97   |
| Accounts of destroyed notes, etc.....       | 52                     | 110,888,598.15  |
| Total.....                                  | 761                    | 348,336,529.25  |

|                                          |     |
|------------------------------------------|-----|
| Accounts on hand July 1, 1886.....       | 22  |
| Accounts received.....                   | 752 |
| Accounts audited.....                    | 761 |
| Accounts on hand June 30, 1887.....      | 13  |
| Number of clerks in division.....        | 6½  |
| Number of clerks employed full time..... | 6½  |



## MISCELLANEOUS DIVISION.

[Audits Accounts of Mints and Assay Offices, District of Columbia, Construction of Public Buildings, United States Treasurer, Salaries and Contingent Expenses Executive Departments, Life-Saving Service, Public Printing and Binding, Senate and House of Representatives, Light-House Establishment, Bureau of Engraving and Printing, Territorial and Judicial, Outstanding Liabilities, Bonded and Land-Grant Railroads, Coast and Geodetic and Geological Surveys, Independent Treasury, Marine Hospital, Congressional Library, Judgments of the Court of Claims, Postal Requisitions, Steamboat Inspection Service, Hospitals for the Insane and Deaf and Dumb, and all other charitable institutions, and a vast number of miscellaneous accounts.]

|                     | Number of<br>accounts. | Amount.              |
|---------------------|------------------------|----------------------|
| Receipts.....       | 176                    | \$852, 353, 968. 11  |
| Disbursements ..... | 12, 173                | 907, 978, 372. 87    |
| Total .....         | 12, 349                | 1, 760, 332, 340. 98 |

|                                           |         |
|-------------------------------------------|---------|
| Accounts on hand July 1, 1886.....        | 778     |
| Accounts received .....                   | 12, 330 |
| Accounts audited .....                    | 12, 349 |
| Accounts on hand June 30, 1887.....       | 759     |
| Number of clerks in division .....        | 16      |
| Number of clerks employed full time ..... | 15½     |

## WAREHOUSE AND BOND DIVISION.

|                     | Number of<br>accounts. | Amount.        |
|---------------------|------------------------|----------------|
| Disbursements ..... | 522                    | \$348, 311. 40 |

## STATEMENT OF TRANSACTIONS IN BONDED MERCHANDISE, AS SHOWN BY ACCOUNTS ADJUSTED DURING THE FISCAL YEAR ENDING JUNE 30, 1887.

|                                                                               | Number of<br>accounts. | Amount.            |
|-------------------------------------------------------------------------------|------------------------|--------------------|
| Number of accounts adjusted.....                                              | 990                    |                    |
| Number of accounts of "no transactions" received, examined, and referred..... | 599                    |                    |
| Balance of duties on merchandise in warehouse per last report .....           |                        | \$19, 944, 932. 68 |
| Duties on merchandise warehoused .....                                        |                        | 69, 375, 770. 68   |
| Duties on merchandise rewarehoused .....                                      |                        | 1, 445, 503. 53    |
| Duties on merchandise constructively warehoused .....                         |                        | 25, 055, 352. 36   |
| Increased and additional duties, etc.....                                     |                        | 2, 061, 857. 97    |
| Total .....                                                                   |                        | 117, 883, 417. 22  |
| <i>Contra.</i>                                                                |                        |                    |
| Duties on merchandise withdrawn for consumption .....                         |                        | \$67, 299, 218. 04 |
| Duties on merchandise withdrawn for transportation.....                       |                        | 2, 677, 707. 06    |
| Duties on merchandise withdrawn for exportation.....                          |                        | 25, 571, 005. 36   |
| Allowances for deficiencies, damages, etc .....                               |                        | 2, 930, 426. 51    |
| Duties on withdrawals for construction and repair of vessels.....             |                        | 19, 384. 20        |
| Duties on bonds delivered to district attorneys for prosecution.....          |                        | 2, 554. 47         |
| Balance of duties on merchandise in warehouse.....                            |                        | 19, 383, 121. 58   |
| Total .....                                                                   |                        | 117, 883, 417. 22  |

|                                                |     |
|------------------------------------------------|-----|
| Number of accounts on hand July 1, 1886 .....  | 10  |
| Number of accounts received.....               | 988 |
| Number of accounts audited .....               | 990 |
| Number of accounts on hand June 30, 1887 ..... | 8   |
| Number of clerks in division .....             | 4   |
| Number of clerks employed full time.....       | 4   |



COMPARATIVE STATEMENT, BY FISCAL YEARS, OF TRANSACTIONS IN THE FIRST AUDITOR'S OFFICE FROM 1861 TO 1887, INCLUSIVE.

| Fiscal years. | Number of accounts examined and adjusted. |                |        | Amount.          |                  |                  | Number of certificates recorded. | Number of letters written. | Number of powers of attorney filed. |
|---------------|-------------------------------------------|----------------|--------|------------------|------------------|------------------|----------------------------------|----------------------------|-------------------------------------|
|               | Number of accounts examined and adjusted. |                | Total. | Amount.          |                  | Total amount.    |                                  |                            |                                     |
|               | Receipts.                                 | Disbursements. |        | Receipts.        | Disbursements.   |                  |                                  |                            |                                     |
| 1861          | 1,744                                     | 7,461          | 9,205  | \$40,032,704.03  | \$201,860,753.25 | \$241,893,457.28 | 7,249                            | 727                        | .....                               |
| 1862          | 1,477                                     | 7,906          | 9,383  | 47,225,611.94    | 352,564,687.88   | 399,790,299.82   | 7,997                            | 1,065                      | .....                               |
| 1863          | 1,407                                     | 8,543          | 9,950  | 67,417,405.95    | 890,917,695.77   | 958,335,101.72   | 7,436                            | 1,339                      | .....                               |
| 1864          | 1,342                                     | 9,560          | 10,902 | 81,540,726.80    | 1,447,668,825.90 | 1,529,209,552.70 | 7,580                            | 1,316                      | 1,646                               |
| 1865          | 1,972                                     | 10,520         | 12,492 | 90,763,635.52    | 1,755,151,626.75 | 1,845,915,262.27 | 8,524                            | 1,824                      | 2,424                               |
| 1866          | 2,122                                     | 13,329         | 15,451 | 221,445,243.71   | 1,972,713,889.06 | 2,194,159,132.77 | 12,635                           | 1,909                      | 2,326                               |
| 1867          | 2,055                                     | 10,812         | 12,867 | 218,884,931.81   | 2,339,633,571.08 | 2,558,518,502.89 | 10,823                           | 1,735                      | 2,973                               |
| 1868          | 2,364                                     | 11,396         | 13,760 | 215,497,955.23   | 1,949,304,257.09 | 2,164,802,212.32 | 10,160                           | 1,737                      | 5,022                               |
| 1869          | 2,547                                     | 13,352         | 15,899 | 231,762,318.23   | 1,808,644,481.50 | 2,040,406,799.73 | 10,859                           | 1,900                      | 4,295                               |
| 1870          | 2,441                                     | 12,630         | 15,071 | 240,196,298.97   | 1,344,512,789.41 | 1,584,709,088.38 | 10,572                           | 2,395                      | 7,690                               |
| 1871          | 2,864                                     | 14,101         | 16,965 | 239,338,078.13   | 1,773,277,492.08 | 2,012,615,570.21 | 11,426                           | 2,239                      | 6,856                               |
| 1872          | 4,511                                     | 15,293         | 19,804 | 912,200,147.78   | 1,339,778,632.45 | 2,251,978,780.23 | 12,900                           | 2,356                      | 5,672                               |
| 1873          | 5,522                                     | 14,474         | 19,996 | 1,202,869,370.18 | 1,416,193,007.42 | 2,619,062,377.60 | 12,433                           | 2,339                      | 5,138                               |
| 1874          | 6,586                                     | 17,237         | 23,823 | 1,875,692,671.71 | 1,283,786,750.33 | 3,159,479,422.04 | 13,766                           | 1,905                      | 5,362                               |
| 1875          | 7,065                                     | 17,994         | 25,059 | 1,144,320,298.80 | 1,491,427,101.07 | 2,635,747,399.87 | 12,860                           | 2,282                      | 4,149                               |
| 1876          | 6,615                                     | 16,847         | 23,462 | 1,139,847,330.52 | 1,746,678,602.58 | 2,886,525,933.10 | 12,163                           | 2,048                      | 4,948                               |
| 1877          | 7,016                                     | 17,544         | 24,560 | 696,493,659.61   | 986,401,191.96   | 1,682,894,851.57 | 13,059                           | 2,055                      | 4,505                               |
| 1878          | 7,038                                     | 16,381         | 23,419 | 959,020,393.82   | 1,287,812,745.00 | 2,246,833,138.82 | 12,729                           | 2,473                      | 4,626                               |
| 1879          | 7,207                                     | 17,618         | 24,825 | 917,547,049.73   | 1,147,581,192.79 | 2,065,128,242.52 | 13,824                           | 3,219                      | 5,891                               |
| 1880          | 7,035                                     | 20,046         | 27,081 | 1,206,298,429.71 | 1,893,413,941.53 | 3,099,712,371.24 | 13,768                           | 3,443                      | 3,891                               |
| 1881          | 6,814                                     | 20,308         | 27,122 | 862,066,081.94   | 1,016,464,134.81 | 1,878,530,216.75 | 15,396                           | 3,857                      | 3,539                               |
| 1882          | 7,193                                     | 20,802         | 27,995 | 973,657,471.39   | 1,025,640,807.75 | 1,999,298,279.14 | 15,179                           | 4,501                      | 3,568                               |
| 1883          | 8,149                                     | 22,950         | 31,099 | 828,360,880.42   | 1,361,099,615.73 | 2,189,460,496.15 | 18,871                           | 5,248                      | 3,200                               |
| 1884          | 8,608                                     | 22,705         | 31,313 | 956,377,944.94   | 1,126,835,531.67 | 2,083,213,476.61 | 20,106                           | 5,381                      | 2,339                               |
| 1885          | 6,342                                     | 23,632         | 29,974 | 1,089,208,286.68 | 1,152,493,050.55 | 2,241,701,337.23 | 10,985                           | 5,295                      | 2,125                               |
| 1886          | 4,834                                     | 24,206         | 29,040 | 898,990,191.10   | 916,703,292.09   | 1,815,693,483.19 | 19,987                           | 8,591                      | 2,643                               |
| 1887          | 3,385                                     | 27,930         | 31,315 | 1,053,299,015.66 | 1,284,471,593.23 | 2,337,770,608.89 | 21,606                           | 4,571                      | 3,072                               |



The foregoing tabulated exhibits present a condensed summary of the official work of this office. The consolidated table on page 15 shows the steady increase of the work, both as to the number of accounts examined and registered and the amount involved in the settlements made. In the year 1886 it will be seen that we examined and adjusted 29,040 accounts, aggregating in amount the sum of \$1,815,693,483.19. This was increased in 1887 by 2,275 accounts, and in the total amount involved, \$522,077,125.70. The amount embracing receipts and disbursements reached during the fiscal year \$2,337,770,608.89. But in order to comprehend the labor of the office, to this tabulated statement of work must be added 484 judiciary and emolument accounts registered and referred, 11,501 letters written and acknowledged, 1,691 requisitions answered, 4,019 powers of attorney examined, entered, and referred, 990 warehouse and bond accounts audited, amounting to \$117,883,417,220, but are not included in the total amount representing receipts and disbursements.

I respectfully call attention to the fact that the office has received 1,393 more accounts in 1887 than in 1886, and not only transacted all the current business of the year, but reduced the number of accounts on hand compared with last year 882. In 1886 we transacted all the current business of the year and reduced the number of accounts on hand compared with the previous year 379. (In 1887 we did as much work as in 1886 and audited 2,275 accounts more.) This office is to be congratulated upon the fact that every desk in the several divisions has been cleared of all delayed work, and there is nothing at all in the way of a prompt settlement of current business. This work has been accomplished, however, at no sacrifice to the most rigid examination of accounts, and every question, legal or otherwise, involved in their adjustment. It is with pardonable pride that I make this announcement in my report, and in connection therewith take pleasure in commending Hon. E. P. Baldwin, the very efficient deputy auditor, and the chiefs, clerks, and other employés, who by their faithful, energetic, and intelligent service have made such an announcement possible.

Respectfully submitted.

JAS. Q. CHENOWETH,  
*Auditor.*

Hon. CHARLES S. FAIRCHILD,  
*Secretary of the Treasury*



(No. 10.)

## REPORT OF THE SECOND AUDITOR.

TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,  
Washington, D. C., October 29, 1887.

SIR: In compliance with section 283 of the Revised Statutes, and your instructions of July 25, I have the honor to submit the following report for the fiscal year which ended June 30, 1887, showing the application of moneys appropriated for those branches of the public service the accounts of which are audited in this office, the amount of work performed in each division during the year, and the condition of business at the close thereof.

### BOOK-KEEPERS' DIVISION.

The amounts drawn from the Treasury on requisitions of the Secretary of War on account of the Medical, Pay, Ordnance, and other Bureaus, and by the Secretary of the Interior on account of the Indian service, together with repayments of unexpended balances, and the aggregate balances remaining in the Treasury on June 30, 1887, are shown by the subjoined tabular statements.

| Appropriations.                                                                                       | Drafts.    | Repayments. |
|-------------------------------------------------------------------------------------------------------|------------|-------------|
| <i>Appropriations for the War Department.</i>                                                         |            |             |
| Army Medical Museum .....                                                                             | \$5,000.00 | .....       |
| Appliances for disabled soldiers .....                                                                | 565.00     | .....       |
| Arming and equipping the militia .....                                                                | 324,174.67 | \$14,267.11 |
| Armament of fortifications .....                                                                      | 182,320.12 | 618.60      |
| Artificial limbs .....                                                                                | 106,805.68 | 1,443.20    |
| Artillery school at Fortress Monroe, Va .....                                                         | 5,400.00   | 12.45       |
| Benicia Arsenal, Benicia, Cal. ....                                                                   | 4,700.00   | .38         |
| Board on fortifications and other defenses .....                                                      | 215.85     | 1,087.20    |
| Bounty, act July 28, 1866 .....                                                                       | 62,364.47  | 2,754.30    |
| Bounty to volunteers and their widows and legal heirs .....                                           | 417,847.96 | 6,884.88    |
| Collection and payment of bounty, prize-money, and other claims of colored soldiers and sailors ..... | 1,500.00   | 404.27      |
| Collecting, drilling, and organizing volunteers .....                                                 | 3,472.00   | 371.36      |
| Contingencies of the Army .....                                                                       | 21,982.02  | 6,029.05    |
| Contingencies of the Adjutant-General's Department .....                                              | 2,016.00   | 90.29       |
| Draft and substitute fund .....                                                                       | 20.65      | .....       |
| Expenses of recruiting .....                                                                          | 73,316.39  | 1,274.85    |
| Expenses of commanding general's office .....                                                         | 1,200.00   | .....       |
| Extra pay to officers and men who served in the Mexican war .....                                     | 9,105.16   | .....       |
| Expenses of military convicts .....                                                                   | 4,319.84   | .....       |
| Frankford Arsenal, Philadelphia, Pa .....                                                             | 20,200.00  | .....       |
| Library, Surgeon-General's Office .....                                                               | 10,000.00  | .....       |
| Machine guns .....                                                                                    | 21,411.28  | .....       |



| Appropriations.                                                                                                                         | Drafts.       | Repayments. |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------|
| <i>Appropriations for the War Department—Continued.</i>                                                                                 |               |             |
| Manufacture of arms at national armories .....                                                                                          | \$400,000.00  | \$5.10      |
| Medical and hospital department .....                                                                                                   | 217,802.92    | 15,078.38   |
| Maintenance of Army and Navy Hospital, Hot Springs, Ark. ....                                                                           | 10,093.33     | 4,000.00    |
| Ordnance material, proceeds of sales .....                                                                                              | 56,230.09     | 11,700.11   |
| Ordnance, ordnance stores, and supplies .....                                                                                           | 255,741.41    | 869.53      |
| Ordnance service .....                                                                                                                  | 90,807.85     | 1,035.12    |
| Pay, etc., of the Army .....                                                                                                            | 12,651,383.52 | 195,300.64  |
| Pay of volunteers, Mexican war .....                                                                                                    | 535.76        | .....       |
| Pay of two and three year volunteers .....                                                                                              | 380,429.31    | 6,628.27    |
| Pay of Military Academy .....                                                                                                           | 204,081.16    | 2,335.42    |
| Powder Depot, Dover, N. J. ....                                                                                                         | 35,000.00     | .....       |
| Proving Ground, Sandy Hook, N. J. ....                                                                                                  | 3,000.00      | .....       |
| Publication of Official Records of the War of the Rebellion .....                                                                       | 45,703.91     | 9,703.91    |
| Reimbursement of National Home for Disabled Volunteer Soldiers for losses by failure of the Exchange National Bank of Norfolk, Va ..... | 20,262.46     | .....       |
| Relief of sundry persons .....                                                                                                          | 3,190.25      | .....       |
| Repairs of arsenals .....                                                                                                               | 50,000.00     | 101.90      |
| Rock Island Arsenal, Illinois .....                                                                                                     | 97,000.00     | .....       |
| Rock Island Bridge, Illinois .....                                                                                                      | 9,250.00      | .....       |
| Sea-coast batteries for instruction of militia .....                                                                                    | 8,883.35      | .....       |
| San Antonio Arsenal, Texas .....                                                                                                        | 8,233.13      | .....       |
| Secret Service fund .....                                                                                                               | 100.00        | .....       |
| Signal Service, pay .....                                                                                                               | 220,000.00    | 2.40        |
| Signal Service, medical department .....                                                                                                | 2,864.71      | .....       |
| Signal Service, ordnance .....                                                                                                          | 14.40         | .....       |
| Soldiers' Home, permanent fund .....                                                                                                    | 163,740.00    | .....       |
| Soldiers' Home, interest account .....                                                                                                  | 17,930.13     | .....       |
| Springfield Arsenal, Massachusetts .....                                                                                                | 15,000.00     | .....       |
| Support of National Home for Disabled Volunteer Soldiers .....                                                                          | 1,781,000.00  | .....       |
| Support of Soldiers' Home .....                                                                                                         | 231,819.30    | .....       |
| Testing machine .....                                                                                                                   | 10,000.00     | 43.20       |
| Three months' extra pay proper, act July 3, 1884 .....                                                                                  | 2,000.00      | .....       |
| Trusses for disabled soldiers .....                                                                                                     | 5,006.00      | .....       |
| New York Arsenal .....                                                                                                                  | 500.00        | .....       |
| Miscellaneous items .....                                                                                                               | 1,674.92      | 3,548.22    |
| Total drafts and repayments on account of War Department appropriations .....                                                           | 18,277,215.00 | 285,590.14  |
| <i>Appropriations for the Indian service.</i>                                                                                           |               |             |
| Buildings at agencies and repairs .....                                                                                                 | 29,880.88     | 5,762.10    |
| Civilization fund .....                                                                                                                 | .....         | 490.69      |
| Contingencies of the Indian Department .....                                                                                            | 45,590.14     | 4,092.33    |
| Ditches and reservoirs for Navajoes .....                                                                                               | 7,065.57      | .....       |
| Expenses of Indian commissions and the Board of Indian Commissioners .....                                                              | 4,599.33      | 5.65        |
| Fulfilling treaties with various Indian tribes .....                                                                                    | 809,454.11    | 53,284.06   |
| Gratuity to certain Ute Indians .....                                                                                                   | 1,206.14      | 1,273.65    |
| Homesteads for Indians, including Seminoles in Florida .....                                                                            | 1,372.00      | 184.50      |
| Incidental expenses of the Indian service .....                                                                                         | 133,222.27    | 11,328.50   |
| Investigating Indian depredation claims .....                                                                                           | 15,489.37     | .....       |
| Interest on trust funds, etc. ....                                                                                                      | 688,531.18    | 26,102.01   |
| Irrigating-ditches, Indian reservations .....                                                                                           | 5,431.00      | 734.29      |
| Maintenance and education of Adelaide and Julia German .....                                                                            | 250.00        | .....       |
| Negotiating with certain Indian tribes .....                                                                                            | 15,350.57     | 1,982.52    |
| Pay of Indian agents, school superintendent, inspectors, farmers, interpreters, and police .....                                        | 264,037.74    | 5,695.67    |
| Payment to North Carolina Cherokees and other Indians .....                                                                             | 3,328.00      | 50.00       |
| Preventing liquor traffic, Indian reservations .....                                                                                    | 1,255.25      | 250.00      |
| Proceeds of Sioux reservations in Minnesota and Dakota .....                                                                            | 21,022.38     | 87.69       |
| Relief of Indians at Crow, Fort Belknap, Fort Peck, and Blackfeet Agencies .....                                                        | 8,509.33      | 3,454.70    |
| Relief of destitute Indians .....                                                                                                       | 16,068.75     | 2,080.92    |
| Removal and support of confederated bands of Utes .....                                                                                 | 2,008.38      | 621.01      |
| School buildings, support of schools, etc. ....                                                                                         | 1,165,616.79  | 40,225.93   |
| Stock cattle for Indian industrial schools .....                                                                                        | 600.00        | 233.10      |
| Support of various Indian tribes and bands .....                                                                                        | 2,810,743.61  | 58,027.33   |
| Surveying, appraising, and allotting Indian lands .....                                                                                 | 21,183.95     | 382.50      |
| Telegraphing and purchase of Indian supplies .....                                                                                      | 56,221.83     | 1,510.71    |
| Transportation of Indian supplies .....                                                                                                 | 291,419.85    | 18,125.92   |
| Traveling expenses of Indian inspectors and school superintendent .....                                                                 | 10,238.12     | 1,945.48    |
| Vaccination of Indians .....                                                                                                            | 213.00        | 6.00        |
| Miscellaneous items .....                                                                                                               | 1,386.10      | 397.99      |
| Total drafts and repayments on account of the Indian service .....                                                                      | 6,431,295.64  | 238,335.25  |



## GENERAL BALANCE-SHEET OF APPROPRIATIONS.

|                                                                                                   | War.               | Indian.           |
|---------------------------------------------------------------------------------------------------|--------------------|-------------------|
| DEBIT.                                                                                            |                    |                   |
| To amount withdrawn from the Treasury July 1, 1886, to June 30, 1887.                             | \$18, 277, 215. 00 | \$6, 431, 295. 64 |
| To amount of transfer warrants issued to adjust appropriations .....                              | 5, 817. 08         | 277, 044. 93      |
| To unexpended balances carried to surplus fund .....                                              | 533, 578. 29       | 341, 285. 03      |
| To aggregate amount of balances remaining to the credit of all appropriations June 30, 1887 ..... | 3, 220, 602. 95    | 17, 235, 168. 32  |
| Total .....                                                                                       | 22, 037, 213. 32   | 24, 284, 793. 92  |
| CREDIT.                                                                                           |                    |                   |
| By balances on hand July 1, 1886 .....                                                            | 2, 422, 817. 36    | 15, 449, 253. 14  |
| By amount of repayments during the year .....                                                     | 285, 590. 14       | 238, 335. 25      |
| By amount of counter-warrants issued to adjust appropriations .....                               | 18, 475. 05        | 33, 914. 65       |
| By amount of appropriation warrants issued during the year .....                                  | 19, 310, 330. 77   | 8, 563, 290. 88   |
| Total .....                                                                                       | 22, 037, 213. 32   | 24, 284, 793. 92  |

The miscellaneous work of the book-keepers' division consisted of:

|                                                                                             |        |
|---------------------------------------------------------------------------------------------|--------|
| Requisitions registered, journalized, and posted .....                                      | 5, 567 |
| Settlements recorded, journalized, and posted .....                                         | 4, 199 |
| Settlements made in the division, chiefly to adjust appropriations and close accounts ..... | 236    |
| Certificates listed and indexed .....                                                       | 1, 202 |
| Repay requisitions prepared for the War and Interior Departments .....                      | 470    |
| Appropriation warrants recorded and posted .....                                            | 59     |
| Official bonds of disbursing officers entered .....                                         | 97     |
| Certificates of non-indebtedness issued in cases of officers and enlisted men.              | 7, 140 |
| Letters written .....                                                                       | 1, 518 |
| Pages of legal cap used for special reports .....                                           | 150    |

The amount drawn from the Treasury on settlements made in the division was \$385,256.78, including the following sums on Soldiers' Home account:

|                                                                                                                                                                                |                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Withdrawn from the "permanent fund" of the Soldiers' Home and paid to the treasurer of said Home, to meet current expenses (section 8, act March 3, 1883, 22 Stat., 565) ..... | \$163, 740. 00 |
| Interest on Soldiers' Home permanent fund (same act) .....                                                                                                                     | 17, 930. 17    |
| Effects of deceased soldiers and forfeitures on account of desertion credited to the permanent fund .....                                                                      | 234. 47        |

## PAYMASTERS' DIVISION.

|                                                                                      |        |
|--------------------------------------------------------------------------------------|--------|
| Number of accounts on hand July 1, 1886 .....                                        | 1, 102 |
| Received from the Paymaster-General during the fiscal year 1887 .....                | 482    |
| Total to be accounted for .....                                                      | 1, 584 |
| Number of accounts examined, stated, and transmitted to the Second Comptroller ..... | 1, 038 |
| On hand June 30, 1887 .....                                                          | 546    |

Longevity claims, under the Tyler and Morton decisions (105 U. S., 244, and 112 U. S., 1), on hand July 1, 1886, 4; received during the year, 8; audited during the year, 9; on hand June 30, 1887, 3.

The service records of eighty-four officers have been corrected, under the acts of June 18, 1878, and February 24, 1881, and the above-mentioned decisions of the Supreme Court.

The record of deposits by enlisted men, under the act of May 15, 1872, shows that 6,921 deposits were made since last report, amounting



to \$442,280.34, and that 4,781 deposits amounting to \$296,168.19 have been withdrawn.

The amount involved in 1,038 paymasters' accounts, 9 longevity claims, and 205 miscellaneous settlements, was \$19,078,517.19, as follows :

|                                                                                                                                                                                                                                     |                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Amount disbursed by paymasters, as per audited accounts.....                                                                                                                                                                        | \$18,888,213.50 |
| Amount of longevity claims allowed under the "Tyler decision"....                                                                                                                                                                   | 1,088.78        |
| Amount of longevity claims allowed under the "Morton decision" ..                                                                                                                                                                   | 570.96          |
| Amount certified to be due the Soldiers' Home on account of contribu-<br>tions (12½ cents per month), fines, and forfeitures by sentence of<br>courts-martial, etc .....                                                            | 172,159.95      |
| Amount transferred to the books of the Third Auditor's Office on ac-<br>count of subsistence and quartermaster's stores, transportation fur-<br>nished soldiers on furlough, etc., also transfers on Second Auditor's<br>books..... | 7,796.48        |
| Charges raised against officers for overpayments, double payments,<br>erroneous musters, etc.....                                                                                                                                   | 4,078.60        |
| Credits on account of overpayments refunded and charges removed<br>on satisfactory explanation.....                                                                                                                                 | 2,686.49        |
| Miscellaneous payments to officers and others.....                                                                                                                                                                                  | 1,181.08        |
| Special settlements on account of telegraphic services.....                                                                                                                                                                         | 741.35          |
| Total .....                                                                                                                                                                                                                         | 19,078,517.19   |

Applications for rehearing, under the rules adopted November 10, 1885, received and disposed of, 22; letters received, 790; letters written, 1,211.

#### ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

|                                               |       |
|-----------------------------------------------|-------|
| Accounts and claims on hand July 1, 1886..... | 365   |
| Received during the year.....                 | 1,383 |
| Total .....                                   | 1,748 |
| Audited during the year.....                  | 1,384 |
| On hand June 30, 1887 .....                   | 364   |

The amount involved in the 1,384 accounts and claims disposed of was \$4,540,543.85, as follows :

|                                                                                                                                                                                                                                                                                                                      |                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Ordnance, ordnance stores, etc., ordnance service, arming and equip-<br>ping the militia, armament of fortifications, repairs of arsenals, and<br>other appropriations of the Ordnance Department.....                                                                                                               | \$2,626,778.81 |
| Medical and Hospital Department, artificial limbs, Medical Museum<br>and library, and other appropriations of the Medical Department...                                                                                                                                                                              | 387,027.70     |
| Contingencies of the Army, publication of Official Records of the War<br>of the Rebellion, expenses of military convicts, expenses of the com-<br>manding general's office, contingencies of the Adjutant-General's De-<br>partment, Board on Fortifications or other Defenses, special acts of<br>relief, etc ..... | 71,918.13      |
| Expenses of recruiting; collecting, drilling, and organizing volunteers,<br>bounties and arrears of pay to colored soldiers, etc.....                                                                                                                                                                                | 54,410.46      |
| Support of National Home for Disabled Volunteer Soldiers .....                                                                                                                                                                                                                                                       | 1,400,408.75   |
| Total .....                                                                                                                                                                                                                                                                                                          | 4,540,543.85   |

|                                                                                                                        |        |
|------------------------------------------------------------------------------------------------------------------------|--------|
| Number of payments to officers of the Army and volunteer forces recorded<br>in the permanent register of payments..... | 41,898 |
| Miscellaneous claims disallowed .....                                                                                  | 60     |
| Number of letters written .....                                                                                        | 8,075  |
| Number of payments reported for use of clerks auditing claims of officers for<br>arrears of pay, etc.....              | 23,742 |

Although fewer accounts were audited during the fiscal year 1887 than in 1886, yet there was no corresponding diminution in the work



performed, the bulk of accounts being larger in 1887 than in the previous year, as indicated by the amount of disbursements:

|           | Accounts. | Disbursements.    |
|-----------|-----------|-------------------|
| 1886..... | 1, 559    | \$3, 759, 863. 87 |
| 1887..... | 1, 384    | 4, 540, 543. 85   |

In this connection it may be noted that prior to August, 1884, each recruiting officer in charge of a rendezvous was also a disbursing officer and rendered monthly accounts. From that time until September, 1886, all recruiting expenses were paid by the superintendents of the recruiting service at New York and Saint Louis. Since September, 1886, there has been but one superintendent, stationed at New York, who defrays all expenses incurred at the various rendezvous as well as at headquarters, by checks on the assistant treasurer, New York. While this change has simplified the accounts of the recruiting service and reduced the number of such accounts from about four hundred per annum to twelve, it has not materially lessened the number of vouchers to be examined.

## INDIAN DIVISION.

|                                                     | Money accounts. | Property accounts. | Claims. |
|-----------------------------------------------------|-----------------|--------------------|---------|
| On hand July 1, 1886.....                           | 297             | 126                | 5       |
| Received during year.....                           | 801             | 604                | 3, 837  |
| Total .....                                         | 1, 098          | 730                | 3, 842  |
| Audited and reported to the Second Comptroller..... | 836             | 536                | 3, 825  |
| On hand June 30, 1887.....                          | 262             | 194                | 17      |

The disbursements allowed in settlement of accounts of Indian agents, inspectors, and other disbursing officers of the Indian service amounted to \$1,921,724.73, and there was certified as due contractors and other claimants for services and supplies the sum of \$3,813,005.95, making the total disbursements \$5,734,730.68.

There have been furnished the Second Comptroller, to be forwarded to the Solicitor of the Treasury, for suit, 18 transcripts of accounts, involving the sum of \$63,720.24, mostly consisting of items suspended or disallowed in settlement by reason of infractions of law or regulations.

As the term "accounts" used in the above tabular statement includes not only the regular quarterly accounts of disbursing officers, but also the sets of explanations made by them in answer to objections raised by the Commissioner of Indian Affairs and the accounting officers, the following analysis of accounts on hand is added:

|                            | Cash.     |               | Property. |               | Total. |
|----------------------------|-----------|---------------|-----------|---------------|--------|
|                            | Accounts. | Explanations. | Accounts. | Explanations. |        |
| Under examination.....     | 101       | 70            | 77        | 36            | 284    |
| Awaiting examination ..... | 45        | 46            | 40        | 41            | 172    |
|                            | 146       | 116           | 117       | 77            | 456    |



The simultaneous examination of cash and property accounts, referred to in last year's report, has been productive of the good results anticipated, and it is believed that these accounts are now examined with a thoroughness never before attained. The success of the system of records by which property is traced from purchase to issue continues to demonstrate the completeness and utility of the method adopted, but the great amount of work involved, which is regarded as merely incidental to the proper adjustment of accounts and claims, can not be exhibited in any general summary of results.

Letters written, 4,162.

#### PAY AND BOUNTY DIVISION.

##### EXAMINING BRANCH.

| Classes of claims.                                                                   | Claims pending<br>July 1, 1886. | New claims received. | Old claims received. | Sent to settling<br>branch. | Disallowed. | Referred elsewhere. | Claims pending<br>June 30, 1887. |
|--------------------------------------------------------------------------------------|---------------------------------|----------------------|----------------------|-----------------------------|-------------|---------------------|----------------------------------|
| <i>White soldiers.</i>                                                               |                                 |                      |                      |                             |             |                     |                                  |
| Commissioned officers.....                                                           | 32, 172                         | 15, 969              | 4, 895               | 7, 397                      | 12, 651     | 1, 372              | 31, 616                          |
| Enlisted men subsequent to April 19, 1861, }<br>arrear of pay, and all bounties..... |                                 |                      |                      |                             |             |                     |                                  |
| Claims for pay prior to April 19, 1861.....                                          |                                 |                      |                      |                             |             |                     |                                  |
| Claims of laundresses, sutlers, tailors, etc.....                                    | 58                              | 41                   | 3                    | 6                           | 14          | 9                   | 73                               |
| <i>Colored soldiers.</i>                                                             |                                 |                      |                      |                             |             |                     |                                  |
| Arrear of pay and bounty.....                                                        | 9, 081                          | 2, 204               | 942                  | 728                         | 974         | 139                 | 10, 386                          |
| Total.....                                                                           | 41, 676                         | 18, 601              | 5, 871               | 8, 294                      | 13, 904     | 1, 572              | 42, 378                          |

##### SETTLING BRANCH.

| Classes of claims.                                                                    | Claims pending<br>July 1, 1886. | Received from<br>examining<br>branch. | Claims settled<br>and allowed. | Disallowed. | Referred elsewhere. | Claims pending<br>June 30, 1887. |
|---------------------------------------------------------------------------------------|---------------------------------|---------------------------------------|--------------------------------|-------------|---------------------|----------------------------------|
| <i>White soldiers.</i>                                                                |                                 |                                       |                                |             |                     |                                  |
| Commissioned officers.....                                                            | 1, 108                          | 7, 397                                | 7, 775                         | 334         | 72                  | 324                              |
| Enlisted men, subsequent to April 19, 1861, }<br>arrear of pay, and all bounties..... |                                 |                                       |                                |             |                     |                                  |
| Claims for pay prior to April 19, 1861.....                                           |                                 |                                       |                                |             |                     |                                  |
| Claims of laundresses, sutlers, tailors, etc.....                                     |                                 | 6                                     | 6                              |             |                     |                                  |
| <i>Colored soldiers.</i>                                                              |                                 |                                       |                                |             |                     |                                  |
| Arrear of pay and bounty.....                                                         | 144                             | 728                                   | 800                            | 26          | 2                   | 44                               |
| Total.....                                                                            | 1, 252                          | 8, 294                                | 8, 744                         | 360         | 74                  | 368                              |

The amount involved in 8,744 claims audited and allowed is \$1,016,456.49. The number of letters written was 203,981, an average of about eight to each claim disposed of, including those disallowed and referred elsewhere. Number of vouchers examined, 100,432.

The accounts of 4,400 soldiers of the regular Army who deserted between April 13, 1861, and December 31, 1880, have been examined and



the sum of \$67,709.84 found due the Soldiers' Home under section 4818, Revised Statutes. Unclaimed moneys due the estates of deceased soldiers, amounting to \$3,162.59, have also been found due the Home under the same law.

#### DIVISION FOR THE INVESTIGATION OF FRAUD.

The number of cases reported as remaining on hand June 30, 1886, was 7,100, but subsequent examination showed that 497 were merely additional settlements which had been made in certain cases. Treating all settlements in favor of the same soldier as one case there were only 6,603 individual cases on hand at the commencement of the fiscal year 1887. Since then 600 new cases have been referred to this division; 6,269 cases have been examined and re-examined, and 1,790 finally disposed of, leaving 5,413 on hand June 30, 1887, of the following classes:

|                                                                                                                                            |       |
|--------------------------------------------------------------------------------------------------------------------------------------------|-------|
| White soldiers:                                                                                                                            |       |
| Settled claims .....                                                                                                                       | 619   |
| Unsettled claims.....                                                                                                                      | 80    |
| Colored soldiers:                                                                                                                          |       |
| Settled claims .....                                                                                                                       | 1,497 |
| Unsettled claims.....                                                                                                                      | 1,380 |
| Settled claims in cases where the payees could not be found and the money was returned to the Treasury after the lapse of seven years..... | 1,797 |
| Officers' cases, double payments.....                                                                                                      | 40    |

Thirty-five cases were prepared for the Department of Justice and 17 for the secret service division of the Treasury Department. Abstracts of testimony were prepared in 312 cases, and 4,947 letters written. The amount recovered in money and judgments was \$853.48.

#### PROPERTY DIVISION.

|                                                                                       |       |
|---------------------------------------------------------------------------------------|-------|
| Quarterly returns of clothing, camp and garrison equipage, on hand July 1, 1886 ..... | 3,299 |
| Received during the year.....                                                         | 3,665 |
| Total .....                                                                           | 6,964 |
| Settled during the year.....                                                          | 4,198 |
| On hand June 30, 1887 .....                                                           | 2,766 |

The number of vouchers examined in the settlement of returns was 47,528. Certificates of non-indebtedness were issued in favor of 5,249 officers, mostly volunteers, who have filed claims for additional allowances under recent laws and decisions. The sum of \$2,023.34 was charged to officers for clothing, etc., not accounted for, and collections were made to the amount of \$974.38. Letters received, 4,875; letters written, 3,008; letters recorded, 1,546.

Prior to 1871 this division was charged with the settlement of property accounts or returns rendered by Army officers responsible for ordnance, ordnance stores, and supplies, but on December 19, 1870, the Secretary of War directed that such returns, after rigid examination by the Chief of Ordnance, should be filed in the Ordnance Office, and not transmitted to the Treasury. As the act of March 3, 1817 (section 277, Revised Statutes), makes it the duty of the Second Auditor to receive and examine all accounts relating to military stores, it may be questioned whether such property accounts as have received only the rigid examination of the Ordnance Office have been adjusted in accordance with law. (See 13 Op., 483.)



## DIVISION OF INQUIRIES AND REPLIES.

| Officer making inquiry.                     | On hand<br>July 1, 1886. | Received. | Answered. | On hand<br>June 30, 1887. |
|---------------------------------------------|--------------------------|-----------|-----------|---------------------------|
| Adjutant-General .....                      | 1, 429                   | 10, 591   | 10, 361   | 1, 659                    |
| Quartermaster-General .....                 | 54                       | 182       | 225       | 11                        |
| Commissary-General .....                    | 181                      | 1, 098    | 1, 097    | 182                       |
| Commissioner of Pensions .....              | 699                      | 6, 479    | 6, 801    | 377                       |
| Commissioner of the General Land Office.... | 1                        | 15        | 16        | .....                     |
| Third Auditor .....                         | 204                      | 2, 486    | 2, 548    | 142                       |
| Fourth Auditor .....                        | 5                        | 20        | 17        | 8                         |
| Miscellaneous .....                         | .....                    | 975       | 975       | .....                     |
| Total .....                                 | 2, 573                   | 21, 846   | 22, 040   | 2, 379                    |

Compared with last year's report the foregoing statement shows an increase of 3,708 in the number of inquiries received, and of 4,828 in the number answered, and a decrease of 194 in the number on hand. Of those remaining unanswered more than one-sixth are held for information from the Paymaster-General's Office as to date of final payment of enlisted men.

*Miscellaneous work.*—Muster-rolls and vouchers copied for the Adjutant-General, 296; letters, final statements, affidavits, certificates of disability, special orders, applications, and other papers copied, 1,583; pages of foolscap used in copying, 1,084; signatures examined for verification, 6,575; letters written, 4,103; descriptive lists of 22,432 soldiers briefed and filed away; final statements of discharged and deceased soldiers arranged and filed for future reference, 11,615. In this connection, 1,509 quarterly returns of deceased soldiers, embracing 22,282 names, have been examined, and reference slips filed with 20,170 settlements and 476 claims.

## MAIL DIVISION.

For the better management of the increasing correspondence of the office as regards dispatch, accuracy, and uniformity, the division of correspondence and records was reorganized in June, 1886, as the mail division, and part of its work transferred to the pay and bounty division to which it properly belongs. The general duties of the mail division are to carefully examine, stamp, assort, and distribute all Departmental and other official mails as soon as received; to answer such letters as do not relate to the accounts of disbursing officers or to claims on file; to refer or otherwise properly dispose of all letters, claims, etc., erroneously addressed to the Second Auditor, and to revise and examine the outgoing mail for the purpose of detecting and rectifying errors and irregularities. The number of letters received was 47,258; letters written, 11,634; letters referred to other offices, 735; letters returned uncalled for, 1,378.

## ARCHIVES DIVISION.

|                                                                                                                                                 |             |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Paymasters' accounts received from the Pay Department .....                                                                                     | 539         |
| Confirmed settlements received from the Second Comptroller entered, indexed, and filed: Paymasters', 123; Indian, 3,135; miscellaneous, 1,082 . | 4, 340      |
| Miscellaneous accounts withdrawn and returned to files .....                                                                                    | 5, 710      |
| Vouchers withdrawn for reference .....                                                                                                          | 74, 701     |
| Vouchers returned to files .....                                                                                                                | 141, 509    |
| Vouchers briefed .....                                                                                                                          | 652, 148    |
| File-boxes briefed and stenciled .....                                                                                                          | 4, 795      |
| Rolls repaired .....                                                                                                                            | 4, 583      |
| Vouchers re-examined and verified .....                                                                                                         | 1, 501, 542 |
| Letters written .....                                                                                                                           | 763         |
| Number of pages of abstracts, etc., copied .....                                                                                                | 11, 971     |
| Pages of mutilated and defaced muster and pay rolls copied and compared.                                                                        | 2, 994      |



Great difficulty having been experienced in obtaining information as to payments made to the militia of the various States called into the service of the United States since the war of 1812, and of which no record was made, a complete register of such payments by companies and regiments is now being prepared.

## RECAPITULATION.

| Description of accounts, etc.                                                                      | On hand<br>July 1, 1886. | Received. | Disposed of. | On hand<br>June 30, 1887 |
|----------------------------------------------------------------------------------------------------|--------------------------|-----------|--------------|--------------------------|
| <i>Disbursing accounts.</i>                                                                        |                          |           |              |                          |
| Army paymasters .....                                                                              | 1, 102                   | 482       | 1, 038       | 546                      |
| Recruiting, ordnance, medical, and miscellaneous .....                                             | 365                      | 1, 383    | 1, 384       | 364                      |
| Indian agents.....                                                                                 | 297                      | 801       | 836          | 262                      |
| Total disbursing accounts .....                                                                    | 1, 764.                  | 2, 666    | 3, 258       | 1, 172                   |
| <i>Claims.</i>                                                                                     |                          |           |              |                          |
| Arrears of pay and bounty, including longevity claims .....                                        | 42, 932                  | 24, 480   | 24, 663      | 42, 749                  |
| Indian .....                                                                                       | 5                        | 3, 837    | 3, 825       | 17                       |
| Total claims .....                                                                                 | 42, 937                  | 28, 317   | 28, 488      | 42, 766                  |
| <i>Property accounts.</i>                                                                          |                          |           |              |                          |
| Clothing, camp and garrison equipage.....                                                          | 3, 299                   | 3, 665    | 4, 198       | 2, 766                   |
| Indian.....                                                                                        | 126                      | 604       | 536          | 194                      |
| Total property accounts.....                                                                       | 3, 425                   | 4, 269    | 4, 734       | 2, 960                   |
| Aggregate number of accounts and claims....                                                        | 48, 126                  | 35, 252   | 36, 480      | 46, 898                  |
| Amount drawn out of the Treasury in payment of claims and in advances to disbursing officers ..... |                          |           |              |                          |
|                                                                                                    |                          |           |              | \$24, 708, 510. 64       |
| Less repayments on account of unexpended balances, etc.....                                        |                          |           |              | 523, 825. 39             |
| Net amount paid out .....                                                                          |                          |           |              | 24, 184, 685. 25         |
| Total number of letters written .....                                                              |                          |           |              | 243, 402                 |
| Average number of clerks employed.....                                                             |                          |           |              | 207                      |

## CONDITION OF PUBLIC BUSINESS.

On July 1, 1886, the total number of accounts and claims of all kinds awaiting adjustment was 48,126; 35,252 were received during the year, making a total of 83,378, of which 4,430 were accounts of disbursing officers; 7,694 were property accounts of Army officers and Indian agents; 3,842 were claims of contractors and others for supplies furnished and services rendered to the Indian Department, and 67,412 were claims of officers and enlisted men for arrears of pay and bounty. The number audited and disposed of during the year was 36,480, as follows: Disbursing accounts, 3,258; property accounts, 4,734; Indian claims, 3,825; war claims, 24,663; leaving an aggregate of 46,898 on hand at the close of the fiscal year, namely, money accounts, 1,172; property accounts, 2,960; Indian claims, 17; claims for arrears of pay, etc., 42,749. These figures show that the volume of business to be transacted, so far as accounts and claims are concerned, has been reduced by 1,228 items, there being a decrease of 592 in the number of disbursing accounts on hand; 465 in property accounts and 183 in pay and bounty claims; while the number of Indian claims on hand has increased from five to seventeen, a temporary increase which is without significance.

Recognizing the importance, not only to the Government, but to its officers who have been intrusted with the disbursement of large sums



of public money; that the accounts of such disbursement should be promptly adjusted as required by law, I have endeavored to bring this class of business as nearly up to date as possible. The accounts of Army paymasters, who disburse about \$13,500,000 per annum, have been audited and the balances certified to the Second Comptroller to include March, 1886. As they do not reach this office until about three months after their date (that time being consumed by the administrative action of the Pay Department) they are twelve months in arrear. It is deemed practicable to bring them up to within six months, and a strong effort will be made to attain that end. The proposed substitution of monthly instead of bi-monthly payments to the rank and file of the Army—commissioned officers being already paid monthly—will, if effected, materially increase the bulk, though not the number, of paymasters' accounts, and will, of course, correspondingly increase the work of auditing them.

The accounts of disbursing officers of the Adjutant-General's Department, the Medical and Ordnance Departments, and sundry miscellaneous disbursing officers, whose payments average about \$3,500,000 per annum, are well in hand and do not call for special comment.

The accounts of Indian agents and other disbursing officers of the Indian Department, who expend about \$2,300,000 per annum, have been audited as nearly up to date as is practicable; in fact, many settlements have had to be postponed until the receipt of further accounts from the Indian Office. On June 30 there were only forty-five cash and forty property accounts not acted upon.

#### CLAIMS FOR ARREARS OF PAY AND BOUNTY.

The increase in the number of claims for arrears of pay and bounty presented to this office during the last seven years is sufficiently remarkable to call for special notice, and serves to explain the fact that twenty-two years after the close of the war of 1861-'65 there are upward of 42,000 claims awaiting adjudication. The minimum appears to have been reached in 1881, when only 8,682 claims were filed. The yearly record since then is as follows: 1882, 13,789; 1883, 16,971; 1884, 14,919; 1885, 19,762; 1886, 19,922; 1887, 24,480. These figures show that nearly three times more claims were presented in 1887 than in 1881. The increase is attributable to new legislation and decisions of the Supreme Court and the Second Comptroller, of which the following is a list:

(1) Decision of Second Comptroller, January 18, 1882, that every officer, regular or volunteer, in service during any part of the two years from July 1, 1866, is entitled to the increase of  $33\frac{1}{3}$  per cent. on pay proper, under the act of March 2, 1867, (14 Stat., 422; Comptroller's Digest, vol. 2, section 788.)

(2) Acts of July 19, 1848, and February 19, 1879, and decision of Supreme Court December 8, 1884, in relation to three months' extra pay for services in the Mexican war. (9 Stat., 248; 20 Stat., 316; 112 U. S. Reports, 512.)

(3) Decision of Supreme Court in relation to longevity pay of retired officers—Captain Tyler's case. (105 U. S. Reports, 244.)

(4) Acts of February 24, 1881, and June 30, 1882, and decision of the Supreme Court in relation to longevity pay of Army officers for service as cadets at the Military Academy—Captain Morton's case. (21 Stat., 346; 22 Stat., 118; 112 U. S. Reports, 1.)

(5) Act of June 3, 1884, to provide for the muster and pay of certain officers and enlisted men of the volunteer forces. (23 Stat., 34.)

(6) Act July 3, 1884, granting three months' extra pay to heirs of certain volunteer officers. (23 Stat., 66.)

(7) Act July 5, 1884, to relieve certain soldiers from the charge of desertion. (23 Stat., 119.)

(8) Decision of Second Comptroller, December 24, 1885, in regard to bounty under act of April 22, 1872. (17 Stat., 55.)



(8) Act May 17, 1886, to remove charge of desertion against certain soldiers. (24 Stat., 51.)

(10) Act February 3, 1887, amendatory of the act of June 3, 1884, for the muster and pay of certain volunteers. (24 Stat., 377.)

Experience has shown that not only those persons who have valid claims under new laws and decisions make demands upon the Treasury, but that thousands of others who fancy they have not been paid in full present formal applications in such comprehensive terms as to include every kind of pay, emolument, bounty, or other allowance that has been authorized since April 19, 1861. Under the practice that obtained prior to 1882, claims of the class last mentioned would have been summarily rejected by the Second Auditor, but by a decision of the Second Comptroller, which has governed the disposition of such cases since January 1, 1882, they must be examined and certified to that officer, with all vouchers and other evidence, for his action under section 277, Revised Statutes. The continued influx of claims devoid of merit explains the apparently undue proportion of disallowances which, last year, was nearly 58 per cent. of the entire number disposed of. If it were possible that the time spent in the examination and investigation of worthless cases could be devoted to the adjustment of meritorious ones, the list of unsettled claims could be rapidly diminished, and creditors of the Government might expect that their business with this office would be transacted within a reasonable period.

There are other causes which militate against the prompt liquidation of claims for pay and bounty. One is, that through pressure of other business the calls of this office upon the Adjutant-General's Department for necessary information touching the military history of soldiers whose cases are under consideration have accumulated until they are seven or eight months in arrear; but I have reason to expect that this cause of delay will shortly be removed. Another is found in the absence of appropriations applicable to the payment of such claims as soon as they are certified. This is a matter that can be remedied only by legislative action.

Alluding to these claims, in his report for the fiscal year 1880, my predecessor said:

The difficulties attending the adjustment of these claims increase rather than diminish. Questions of law and fact, heirship, identity, etc., now arise that were comparatively unknown when the claims accrued, and call for an amount of careful investigation and tedious correspondence not required ten years ago.

Experience demonstrates that, as we recede from the period of the war, each year adds increased difficulties to the transaction of this class of business.

#### REVOLUTIONARY CLAIMS.

Judging from inquiries received during the last fiscal year, many persons have inherited claims for supplies furnished during the Revolutionary war. These claims do not come within the jurisdiction of this office, nor, indeed, of any office, as they have been barred for more than ninety-three years, but the present possessors are not aware of that fact. The law by which they are barred reads as follows:

All claims upon the United States for services or supplies, or for other cause, matter, or thing furnished or done, previous to March 4, 1789, whether founded upon certificates or other written documents from public officers, or otherwise, which have not already been barred by any act of limitation, and which shall not be presented at the Treasury before May 1, 1794, shall forever after be barred and precluded from settlement or allowance. (Act February 12, 1793; 1 Stat., 301.)



## OVERPAYMENTS DURING THE LATE WAR.

There are upward of 1,500 charges on the books of this office against officers and enlisted men of volunteers who served in the late war, ranging in amount from 56 cents to nearly \$3,000. Most of these cases have been investigated and demands made for refundment. In some instances, on proof being furnished the payees that they had really received more than the law allowed, repayment was made either at once or by installments. In other cases, where the payees refused or neglected to make restitution, and where their circumstances seemed to warrant such action, suits were instituted through the Department of Justice. But in the great majority of cases it has been found either that the debtors had died leaving no estate, or, if living, that they were without means of satisfying the demands of the Government. The replies elicited by letters addressed to local authorities as to the pecuniary condition of persons charged with overpayments are not without melancholy interest, showing, as they do, the low estate of many officers of the war of the rebellion. The following extracts are given as illustrations: "Disabled by wounds and financially embarrassed;" "No visible means of support;" "A poor man with a large family;" "Bankrupt and covered with judgments;" "Without home or means;" "In a charity hospital;" "Paralyzed and helpless."

Although there is hardly a possibility that the charges will ever be collected, there is no authority for removing them. The names of the payees must therefore remain on the list of persons indebted to the United States.

## DEFECTIVE INQUIRIES.

Much unnecessary work is imposed upon this office by the neglect of correspondents to mention the regiments of soldiers to whom their inquiries relate. The record of claims filed since April, 1861, is kept by regiments, or other recognized organizations, such as batteries, independent companies, etc. An alphabetical list of claimants, not counting the legal representatives of deceased soldiers, would embrace more than 800,000 names, and be too unwieldy for reference, but an alphabetical record kept by regiments, etc., can be readily consulted. If the name of the soldier and the organization to which he belonged be given, any case presented to this office during the last twenty-six years can be found in a few minutes. Letters in which the soldiers' regiments are not mentioned have to be returned to the writers for further information.

## DISALLOWED VOUCHERS.

In many cases where vouchers have been disallowed because the expenditures were not in accordance with law, disbursing officers have pleaded the orders of their lawful superiors as a reason why credit should not be withheld in the settlement of their accounts. Without entering into a discussion of the vexed question as to whether the accounting officers are bound to accept the orders of the head of an executive department, or an officer of rank, as sufficient authority for disbursements which, in their opinion, are not warranted by law, it is suggested that the statute in relation to disbursements made by order of commanding officers of the Navy might properly be extended to the War Department and the Indian Office. It reads as follows:

Every disbursement of public moneys, or disposal of public stores, made by a disbursing officer pursuant to an order of any commanding officer of the Navy, shall be allowed by the proper accounting officers of the Treasury in the settlement of the



accounts of the officer, upon satisfactory evidence of the making of such order, and of the payment of money or disposal of stores in conformity with it; and the commanding officer by whose order such disbursement or disposal was made, shall be held accountable for the same. (Section 235, Revised Statutes.)

#### BOUNTY UNDER ACT OF APRIL 22, 1872.

By the act of April 22, 1872 (17 Stat., 55), every volunteer non-commissioned officer, private, musician, and artificer who enlisted prior to July 22, 1861, under the President's proclamation of May 3, 1861, and the orders of the War Department issued in pursuance thereof, and was actually mustered before August 6, 1861, is entitled to \$100 bounty, provided the same has not already been paid. In adjusting claims under this act the accounting officers adopted the rule laid down by the Secretary of War in construing the act of July 22, 1861 (12 Stat., 270), and decided that "those who were enlisted and mustered as above, and who were discharged for promotion, are not entitled to this bounty, as such discharge is not considered a muster out of the service as contemplated by General Order No. 15, 1861, under which the contract was made." (Digest of Bounty Laws, 1872, page 103. See also Comptroller's Digest, 1869, section 292.) This decision governed in all cases acted upon until December 24, 1885, when it was rescinded on the ground that a soldier discharged for promotion was honorably discharged within the meaning of General Order No. 15, of 1861. As soon as this action became known many claimants whose cases had been rejected under the decision of 1872 renewed their applications for bounty, which were again rejected, for the reason that they had already been adjudicated, and that, under section 191 of the Revised Statutes, the action of the Second Comptroller in formally disallowing these claims, pursuant to the decision of 1872, was final and conclusive upon all concerned, and subject to revision only by Congress and the proper courts. The subsequent decision of 1885, by which the prior one was reversed, can not therefore be applied to cases already settled and determined, nor can such cases be re-opened by the filing of new claims. But no explanation or argument can convince the average claimant whose case was rejected under the old decision that he has not been unjustly treated. He does not understand or appreciate the salutary rule of *res judicata*.

The class of claimants affected by the decisions herein referred to consists of men who volunteered as private soldiers and were promoted, in many instances, for gallantry in battle. They fulfilled in all respects the conditions of the act of 1872, and were legally entitled to the benefits conferred by that act, but were denied such benefits by what must now be considered as a misinterpretation of the law. The accounting officers do not appear to be wholly responsible for that misinterpretation, but as they adopted it and are now without power to remedy any injustice that may have been done to a meritorious class of men, I think it is not improper to invite attention to the matter and to suggest the enactment of a law for the relief of such persons as, under the first interpretation of the act of April 22, 1872, have been refused the bounty granted by that act.

Respectfully yours,

WILLIAM A. DAY,  
Auditor.

Hon. CHARLES S. FAIRCHILD,  
Secretary of the Treasury.







(No. 11.)

## REPORT OF THE THIRD AUDITOR.

TREASURY DEPARTMENT,  
THIRD AUDITOR'S OFFICE,  
*Washington, D. C., November 1, 1887.*

SIR: In compliance with instructions contained in your letter of July 25, 1887, to report the condition of the public business intrusted to my charge, for the fiscal year ended June 30, 1887, I have the honor to submit herewith the operations of the several divisions of this office during that period.

The total number of claims, accounts, and cases settled and disposed of during the fiscal year was 14,765, involving \$102,096,136.24.

### ARMY PENSION DIVISION.

This division has charge of the settlement of the accounts of Army pension agents and the adjustment of all matters relating to the payment of Army pensions.

In order to adjust these accounts properly it is necessary to keep an account with each pensioner from the time the name is placed on the pension rolls until the pension ceases by death or otherwise. This office has, therefore, the records of all payments to pensioners from March 4, 1789, and the vouchers and receipts for each separate payment from July 1, 1818, the date when by authority of the act of April 9, 1818, the disbursements were placed under the control of the Secretary of War (instead of the Secretary of the Treasury) and the adjudication of the accounts transferred from the First to the Third Auditor. The vouchers and accounts prior to that time were in the custody of the Register of the Treasury, and have been destroyed. A portion of them were burned by the British in 1814, and the remainder in the Treasury fire in 1833.

The report of the operations of this division, as appears in the tabulated statement herewith submitted, shows a large growth in the work of the record section, arising from the increased number of pensions granted, increased, reissued, etc., including Mexican war pensions. The number of notifications of issue of pensions during the fiscal year was 101,363, against 75,542 received the previous year—an excess of 25,281, or 33 per cent. The number recorded during the same period was 91,710, against 79,221 in the previous year—a gain of 12,489, or 15 per cent. There was also a large increase in the work assigned to the examining section, the accounts received involving \$71,817,061.56, against \$63,989,888.97 received in 1886—a difference of \$7,827,172.59, or 12 per cent. Notwithstanding this addition to the business, and the fact that the force employed averaged 33 clerks against 41 in the previous year, the work has been kept up to date.



## CLAIMS DIVISION.

This division is charged with the settlement of claims of a miscellaneous character arising in the various branches of service in the War Department, and growing out of the purchase or appropriation of supplies and stores for the Army; the purchase, hire, or appropriation of water-craft, railroad stock, horses, wagons, and other means of transportation; the transportation contracts of the Army; the occupation of real estate for camps, barracks, hospitals, fortifications, etc.; the hire of employés, mileage, courts-martial fees, traveling expenses, commutations, etc.; claims for compensation for vessels, railroad-cars, engines, etc., lost in the military service; claims, under act March 3, 1885, for compensation for private property lost by officers and soldiers in the military service; claims growing out of the Oregon and Washington war of 1855 and 1856, and other Indian wars; claims of various descriptions under special acts of Congress, and claims not otherwise assigned for adjudication.

The tabular statement herewith shows the number of claims received and settled, respectively, during the fiscal year, and the number on hand at the beginning and the end, respectively, of the year.

In the class called "Miscellaneous," which includes the great mass of the claims, it is pleasing to note the great reduction made in each of the last two fiscal years, as shown by comparison, as follows:

On hand July 1, 1884, 21,620 claims (\$9,389,571.31); on hand July 1, 1885, 22,239 claims (\$9,470,501.21), an increase of 619. On hand July 1, 1886, 9,652 claims (\$2,299,252.95), a reduction of 12,587. On hand July 1, 1887, 2,681 claims (\$330,467.19), a reduction of 6,971. Thus the aggregate reduction in the two years is 19,558 claims, involving \$9,140,034.02. This very gratifying showing is not due to any falling off in the receipt of claims; on the contrary, the number received in each of the last two years greatly exceeded that received in the year ended June 30, 1885, viz:

|                                            |       |
|--------------------------------------------|-------|
| Received in year ended June 30, 1885 ..... | 4,259 |
| June 30, 1886 .....                        | 7,623 |
| June 30, 1887 .....                        | 7,307 |

## COLLECTION DIVISION.

This division prepares transcripts of accounts of defaulting officers to be reported for suit; examines and reports on all cases for information from the files of the office in various matters, including reports on the evidence relating to claims for bounty land and pensions to soldiers of the war of 1812.

Under the act of July 4, 1864, providing for the adjustment of claims for quartermaster's stores and commissary supplies taken from loyal citizens in loyal States for the use of the United States Army, a large amount of work was imposed on this division. The vast majority of these claims was not supported by vouchers or receipts, but rested entirely upon *ex parte* testimony. As one check upon them, the Quartermaster-General and the Commissary-General have, from time to time, called on this office for examinations of the accounts rendered by officers of those departments in respect both to property taken from or payments made to the claimants. In many cases the claimants could only approximate to the dates of the taking of their property, and frequently could not give the names of the officers who took it. As the Union Armies were almost constantly upon the move in Tennessee and



Kentucky—the States in which the great majority of this class of claims originated—and as payments upon vouchers (if issued) might have been made by officers at long distances, the examinations required have generally covered voluminous accounts of a great number of officers and for long periods, and the burden of this labor has been correspondingly large. I am much gratified at the improvement which has been made in disposing of this work. From being far in arrears at the commencement of my term of office, the work has been so brought up by great diligence, that the examinations are now usually completed within one month from the receipt of the inquiries, and this, too, with a reduced clerical force.

The sum of \$35,688.35 has been collected and covered into the Treasury during the year, received from delinquent pension agents, quartermasters, and commissaries. These delinquencies were in most cases of long standing—covering a period of the last twenty years.

As shown in the tabulated statement, the work of the division is well in hand; in fact, current work and cases are usually disposed of within a few days after they have been received.

#### MILITARY DIVISION.

The military division settles the accounts of quartermasters for the transportation of the Army and its supplies; the purchase of clothing, camp and garrison equipage, horses, mules, forage, fuel; the support of the Military Academy and military prisons; accounts of commissaries and acting commissaries for the purchase, preservation, and distribution of provisions and stores necessary for the subsistence of the Army; accounts of engineers for the construction and preservation of fortifications and breakwaters, the improvement of rivers and harbors, and for surveys on the coasts, lakes, and rivers; accounts of the Signal Service for Army signaling, reconstruction and repair of military telegraphs, and for the observation and report of storms for the benefit of commerce.

From an examination of the tabular statement appended it will be observed that 2,495 accounts, involving \$5,986,306.72, remaining over from the fiscal year 1886; that 6,877 accounts, involving \$20,895,946.16 were received, and 6,254, involving \$21,581,824.65 were settled; that 373 supplemental settlements, involving the sum of \$1,304,040.50 were made during the year; that 1,738 property returns remaining from the fiscal year 1886; 8,877 were received and 8,945 were settled during the year; 8,529 letters were written; 930,714 vouchers were examined; 21,379 pages manuscript were written, and 3,739 inquiries of the Second Auditor for report as to the condition of the accounts of officers designated by him, were examined and reported on; all the above being the result of the labor of 23 clerks.

The business in this division is now brought up as close to the military bureaus from whence the accounts and returns are received for adjustment, as their methods will permit. Owing to the mode of transacting business in the quartermaster's department, and, to a certain extent, in the subsistence department, accounts of any one officer for any given period, can not well be adjusted until the accounts of other officers with whom he may have interchanged money or property have also been received, so that debits and credits may be verified. The work is also as close up to the Second Comptroller as is desirable, for the reason, that when an account has been adjusted and reported for revision and certification the same officer's accounts for subsequent periods, that may have



been received soon after the settlement of prior accounts was reported to the Comptroller, can not be adjusted and stated until the settlement of the prior periods have been certified by the Comptroller. Notwithstanding that fact the average length of time accounts remained in the files in this office prior to adjustment, as shown by a close inventory made by me a few months ago, is as follows, viz :

Quartermaster accounts, 2 months 18 days.

Signal accounts, 8 months 11 days.

Engineer accounts, 4 months 17 days.

Subsistence accounts, 3 months 15 days.

And at the close of the fiscal year the average of all the accounts was 3 months and 1 day. At the time the inventory above referred to was made, it was found the average period which had elapsed from the date of rendition until the accounts reached this office from the military bureaus having administrative action on them, was as follows, viz :

Quartermaster accounts, 10 months 9 days.

Signal accounts, 4 months 8 days.

Engineer accounts, 2 months 8 days.

Subsistence accounts, 3 months.

Upon comparison with prior reports I find the amount involved in the military accounts on hand at the close of the fiscal year, viz, \$5,300,428.22, is less than at the close of any fiscal year since 1860, with the exception of one year, when only one river and harbor appropriation had been made in three years, consequently the engineer accounts for one year were comparatively small and nearly closed. Upon comparison of the result of the present year's operations with that of the fiscal years 1885 and 1886, respectively, I find a marked increase in the percentage of labor performed. The clerical force employed in 1885, on military accounts and returns, was 18 per cent. more than in 1886, and 22 per cent. more than in 1887; also, that 4 per cent. more were employed in 1886 than in 1887; and the proportional increase in labor performed in 1887 over that in the fiscal years mentioned is as follows :

Increase in labor in 1886 over 1885, 37.5 per cent.

Increase in labor in 1887 over 1885, 94.5 per cent.

Increase in labor in 1887 over 1886, 40.1 per cent.

It is needless to add that this favorable result was only attained by the increased industry of the force employed.

The accounts of officers of the Quartermaster's Office now run very smoothly. When expenditures have been made and paid from an appropriation for a different fiscal year from that to which it was properly chargeable, and to that extent the law governing appropriations violated, it is customary to adjust the matter by means of a transfer settlement, in which a requisition is called for, the proper warrant to charge the expenditure to the appropriation for the fiscal year from which it should have been paid, and carry a like sum to the credit of the appropriation from which the expenditure was wrongfully paid. The War Department, however, does not always act promptly in such cases, the delay at times being apparently for the purpose of "saving" the appropriation properly chargeable, so that it can be drawn again for current use, instead of paying debts to other years. Some certificates of settlements made in such cases have been in the War Department two years, others a less period, awaiting the Secretary's requisition for the necessary warrants to adjust the appropriations on the books of this office, thus to that extent at least rendering nugatory the efforts of the accounting officers to confine expenditures to the appropriations for the proper fiscal year, as contemplated by existing laws on the subject.



In the adjustment of accounts for disbursements on account of subsistence of the Army considerable extra labor has been necessary, by reason of extra-duty service in that branch of the Army having been paid from the appropriation "Subsistence of the Army" instead of by the Quartermaster-General from the appropriation "Incidental expenses." Transfer settlements are being made as rapidly as possible, and it is believed that at an early day nearly all such cases will be adjusted. As such service has been specifically provided for in appropriations for the subsistence of the Army subsequent to the fiscal year 1886, such complications will not arise again. Engineer accounts are generally adjusted soon after their rendition and reception, this being possible for the reason that each officer's account is not connected with the accounts of other officers of the corps. And their adjustment would be facilitated if their property returns were received with the accounts to which they pertain. They are now received after the money accounts have been examined, and credits claimed on account of purchase of property are necessarily suspended until the property returns for the period have been received and examined, thus making additional labor.

The signal accounts were under special investigation by the Second Comptroller during a considerable portion of the year.

Congress a few years ago made appropriations for the construction by the Signal Service of sundry military telegraph lines south of the Union Pacific Railroad, and provided that the expenses of operation and repair should be paid from receipts for commercial business sent over the lines, any excess of receipts over expenses to be covered into the Treasury. Subsequent legislation made appropriations for the construction by the Signal Service of similar lines north of the Union Pacific Railroad, a proviso being added, that the receipts from commercial business should be deposited in the Treasury, and that the expenses of operation and repair should be paid from appropriations for the Army; but the acts failed to designate the special appropriation for the Army to be charged with such expense. The lines last referred to were generally constructed under the supervision of the officers who built the southern lines, and the receipts from commercial business were used to liquidate the expenses of operation and repair, the same as provided by law should be done in the southern system, but in direct violation of the laws under which the northern system of lines were constructed. When the accounts of the officers in charge of the northern system of lines were adjusted, all such expenditures were disallowed as in violation of law, and remain disallowed against the officers who made the expenditures. Congress having failed to designate the particular appropriations for the Army to be charged with the expense of operating and keeping the lines in repair, the matter could not be adjusted by a transfer settlement.

Congress in the act approved March 3, 1883, "provided that on and after the 1st day of July, 1883, all moneys received for the transmission of private dispatches over any and all telegraph lines owned or operated by the United States shall be paid into the Treasury of the United States, and all acts and parts of acts inconsistent herewith are hereby repealed." Since the fiscal year 1883 specific appropriations have been made for the maintenance and repair of the military telegraph lines. In view of the facts above recited, and of the further fact that the officers referred to disbursed the receipts in good faith, believing they were authorized under the law to do so, it is respectfully suggested that the matter be brought to the attention of Congress, with a recommendation for their relief.



The number of officers on duty during the fiscal year 1887, whose accounts and returns are settled in this division, is as follows, viz:

|                                 |       |
|---------------------------------|-------|
| Quartermaster's Department..... | 925   |
| Subsistence Department .....    | 461   |
| Engineer Corps .....            | 40    |
| Signal Corps.....               | 275   |
| Total.....                      | 1,701 |

In conclusion, I desire to bear testimony to the industry of the clerks employed, as well as their skill in the adjustment of accounts covering such a wide range of expenditures made under so many various and conflicting laws, orders, and regulations.

#### MISCELLANEOUS DIVISION.

The miscellaneous division adjusts, under section 4718, Revised Statutes, claims for expenses incurred on account of last sickness and burial of deceased pensioners; also records, compares, copies, indexes, and registers letters; copies and compares difference sheets and miscellaneous papers, and has charge of the filing and care of settlements, etc., made by the office.

There remained on hand at the close of the fiscal year 117 reimbursement claims undisposed of under section 4718 Revised Statutes, as against 1,167 on November, 1885, the date of the formation of the division, and 690 cases remaining on hand June 30, 1886. During the year 41 claims have been investigated by the secret service division under the direction of this office, resulting in a saving to the Government of over \$30,000, and in the conviction of several persons for presenting false claims. Not only has the current work been kept up, and claims which had laid dormant for years been disposed of, but the work has been performed with less force and in a far more satisfactory manner. This office is under obligations to the Commissioner of Pensions and the various pension agents, for the promptness with which they furnish such information as may be called for in order to expedite the settlement of reimbursement claims.

The work in the other sections of the division is in a very satisfactory condition.

#### HORSE CLAIMS DIVISION.

This division adjusts claims for compensation for losses of horses and equipage sustained by officers and enlisted men in the military service of the United States; also, those of other persons for horses, mules, oxen, wagons, sleighs, and harness, while the same were in the military service of the United States, by impressment or contract.

In submitting the tabular report of the operations of this division for the last fiscal year, I desire to explain the item "Claims on hand June 30, 1886." For many years the figures entering into this item have been the result of estimates, and these figures, less the reductions caused by the annual disposition of cases, have been carried forward from year to year and accepted as correct. It was not until April 1, 1887, that a careful count was made of the number of claims pending and the amount thereof, which showed that while, according to the estimated number, there should have been on hand 6,921 claims, there were in fact 9,545, or 2,624 more than appeared on the record. These were classified as follows:

|                                                                                            |       |
|--------------------------------------------------------------------------------------------|-------|
| War of 1812, Mexican war, and other claims accruing prior to the war of the rebellion..... | 1,877 |
| Indian Home Guards claims .....                                                            | 1,249 |
| Claims for losses accruing during the war of the rebellion .....                           | 6,419 |
| Total .....                                                                                | 9,545 |



This corrected data would make the actual number on hand June 30, 1886, 11,039 instead of 8,415, as stated in my annual report for the fiscal year. The total amount claimed was also increased from \$1,325,521.75 to \$1,447,911.10.

The number of cases disposed of the past year is greater than that of any previous year. Those allowed and rejected in the years named were as follows :

|            |       |
|------------|-------|
| 1881 ..... | 397   |
| 1882 ..... | 441   |
| 1883 ..... | 533   |
| 1884 ..... | 762   |
| 1885 ..... | 935   |
| 1886 ..... | 2,813 |
| 1887 ..... | 3,088 |

I am confident that during the current year at least one-half or more of the cases on hand will be disposed of. Due consideration will be given to each case and no hurried disposition will be made of any claim. This will be accomplished with a less number of clerks than has been employed in the division for many years.

#### BOOK-KEEPER'S DIVISION.

This division keeps the appropriation accounts pertaining to the office of the Third Auditor, upon which pay and counter requisitions are drawn by the Secretaries of War and Interior; also the accounts of disbursing officers and agents handling funds so drawn.

The tabular statement herewith shows the financial operations of this office during the fiscal year ended June 30, 1887. It will be observed that the requisitions of this office on the Treasury for the period named amounted to \$103,371,167.07, nearly or quite one-third the total expenses of the Government for the fiscal year.

#### STATE WAR CLAIMS.

[Under immediate supervision of the Auditor.]

The investigation and settlement of State war claims include all claims filed in this office by the several States and Territories, under the various acts and resolutions of Congress for the costs, charges, and expenses incurred by them for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting their troops employed in aiding to suppress the late rebellion against the United States, 1861-'65, and all claims arising out of Indian hostilities and border invasions.

The following statement shows the operations in these claims for the fiscal year ending June 30, 1887 :

|                                 | Claims. | Amount.        |
|---------------------------------|---------|----------------|
| On hand June 30, 1886.....      | 190     | \$9,542,615.89 |
| Received during the year.....   | 2       | 24,446.96      |
| Reopened during the year.....   | 8       | 277,189.64     |
| Total .....                     | 200     | 9,844,252.49   |
| Allowed during the year.....    | 25      | 109,271.38     |
| Disallowed during the year..... | 116     | 4,763,003.66   |
| Total.....                      | 141     | 4,872,275.04   |
| On hand June 30, 1887.....      | 59      | 4,971,977.45   |

Letters received, 393; pages manuscript written, 1,300; letters written, 381; vouchers examined, 3,062.



It will be seen from the above statement that much has been done toward the final adjustment of the claims of the States.

During the year 141 claims have been finally disposed of, involving \$4,872,275.04, of which sum \$109,271.38 were found due States, as follows:

| Name of State.      | Amount.     | Name of State.      | Amount.    |
|---------------------|-------------|---------------------|------------|
| New York .....      | \$32,528.73 | Maryland .....      | \$289.53   |
| Connecticut .....   | 4,655.80    | New Hampshire ..... | 476.56     |
| Iowa .....          | 3,071.41    | New Jersey .....    | 6,548.45   |
| Kentucky .....      | 8,813.66    | Ohio .....          | 2,651.91   |
| Maine .....         | 448.99      | Pennsylvania .....  | 2,893.68   |
| Massachusetts ..... | 20,834.19   | Wisconsin .....     | 24,102.86  |
| Michigan .....      | 1,493.16    |                     |            |
| Minnesota .....     | 462.45      |                     | 109,271.38 |

It is proper to add here that the further sum of \$35,860.86 was found due the State of Ohio by the Second Comptroller in a claim which had been previously disallowed by this office. The several amounts found due have been placed to the credit of the States named, to await an appropriation by Congress for payment, except \$8,813.66 and \$7,460, reported due the States of Kentucky and New York, respectively, not as yet acted on by the Second Comptroller's Office.

The absence of a uniform system for filing these State accounts and the condition of the office records referring to the various operations touching these matters, have led to some embarrassment and delay in arriving at correct results; but after a careful revision of the claims which enter into the report for the year, and the adoption of a more complete method for keeping the records, no difficulty will hereafter be encountered in arriving at the true status of each and every account.

The following statement shows the comparison of work done for the fiscal years ending June 30, 1885, June 30, 1886, and June 30, 1887, respectively:

|                                               | 1885. |                 | 1886. |                 | 1887. |                |
|-----------------------------------------------|-------|-----------------|-------|-----------------|-------|----------------|
|                                               | No.   | Amount.         | No.   | Amount.         | No.   | Amount.        |
| On hand at beginning of year .....            | 209   | \$10,883,395.83 | 205   | \$10,428,046.69 | 190   | \$9,542,615.89 |
| Received during the year .....                | 1     | 141,656.56      | 2     | 32,565.39       | 2     | 24,446.96      |
| Reconsidered during the year .....            |       |                 |       |                 | 8     | 277,189.64     |
| Total .....                                   | 210   | 11,025,052.39   | 207   | 10,460,612.08   | 200   | 9,844,252.49   |
| Allowed during the year .....                 | 5     | 371,251.09      | 10    | 63,131.72       | 25    | 109,271.38     |
| Disallowed during the year .....              |       | 225,754.61      | 7     | 854,864.47      | 116   | 4,763,003.66   |
| Total disposed of during the year .....       | 5     | 597,005.70      | 17    | 917,996.19      | 141   | 4,872,275.04   |
| On hand at the end of the year .....          | 205   | 10,428,046.69   | 190   | 9,542,615.89    | 59    | 4,971,977.45   |
| Increase of work done in 1886 over 1885 ..... |       |                 | 12    | 320,990.49      |       |                |
| Increase of work done in 1887 over 1885 ..... |       |                 |       |                 | 136   | 4,275,269.34   |

But one clerk has been employed in the settlement of State war claims for each of the fiscal years shown above. From July 1, 1885, to February 1, 1886, the work was not in progress owing to the pressure of business in other branches of the office.

In response to my circular letter of June 8, 1886, addressed to the governors of the several States, requesting early presentation of further evidence—if it should be contemplated to offer any in reply to outstanding differences—much additional testimony has been offered during



the past year, and the claims are being considered and disposed of as rapidly as possible.

## THE CLERKS.

At the commencement of my term of office, May 1, 1885, there were 159 clerks on the pay-roll. For the salary of the Auditor, deputy auditor, clerks, and laborers, \$227,210 was appropriated. The work in every division was in arrear—in some divisions, two and three years. On the 30th of June last the number of clerks actually employed was 132, and the amount paid for salaries of Auditor, deputy, clerks, and laborers, was \$196,426.97.

The business of the office is in good condition and the several divisions are mostly engaged in disposing of current work. The clerks, with few exceptions, have been faithful and industrious, and as a result the public business has been disposed of with reasonable dispatch.

I am happy in again being able to call your attention to the improved condition of the health of the clerks employed in this office as compared with former years. For the fiscal year ending June 30, 1885, there were 1,780 sick days. This would seem to have been a very sick year, yet I am told there were very few fatal cases. For the fiscal year ending June 30, 1886, there were 626½ sick days, and for the last fiscal year only 464 sick days. It is suggested that the climatic conditions of Washington may have changed with the change of officials, about which I express no opinion.

Very respectfully,

JNO. S. WILLIAMS,  
*Third Auditor.*

Hon. CHARLES S. FAIRCHILD,  
*Secretary of the Treasury.*



## APPENDIX.

## BOOK-KEEPER'S DIVISION.

STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE THIRD AUDITOR'S OFFICE DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

|                                                                                                                                                                                                                                                                                                            | Period.                                 | Advances to officers and agents during the fiscal year. | Claims paid during the fiscal year. | Transfers not involving expenditure of money from the Treasury. | Total.       | Rapayments and transfers to this office. | Carried to the "surplus fund" plus warrants by the Secretary of the Treasury, June 30, 1887. | Relief, in definite, and transfer accounts closed by warrants of the Secretary of the Treasury, June 30, 1887. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------|--------------|------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| Pay requisitions numbering 11,087, amounting to \$99,097,617.28, and credit requisitions numbering 1,873, amounting to \$4,273,549.79, were drawn by the Secretaries of War and Interior on the Secretary of the Treasury. Payments were made in the manner set forth out of the following appropriations: |                                         |                                                         |                                     |                                                                 |              |                                          |                                                                                              |                                                                                                                |
| Regular supplies, Quartermaster's Department ..                                                                                                                                                                                                                                                            | 1883 and prior years ..                 |                                                         | \$4,675.89                          | \$3,416.88                                                      | \$8,092.77   | \$10,169.97                              | \$10,169.97                                                                                  |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1884 and prior years ..                 |                                                         |                                     |                                                                 |              | 3,733.44                                 |                                                                                              | \$3,543.44                                                                                                     |
| Do ..                                                                                                                                                                                                                                                                                                      | 1884 and prior years, transfer account. |                                                         |                                     | 190.00                                                          | 190.00       |                                          |                                                                                              |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1885 ..                                 |                                                         | 594.06                              | 38.14                                                           | 632.20       | 757.53                                   | 82,704.47                                                                                    |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1886 ..                                 | \$47,540.50                                             | 25,157.67                           | 375.79                                                          | 73,073.96    | 101,660.53                               |                                                                                              |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1887 ..                                 | 2,755,499.79                                            | 22,782.39                           | 31.80                                                           | 2,778,313.98 | 111,522.73                               |                                                                                              |                                                                                                                |
| Incidental expenses, Quartermaster's Department ..                                                                                                                                                                                                                                                         | 1883 and prior years ..                 |                                                         | 4,764.67                            |                                                                 | 4,764.67     |                                          |                                                                                              |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1884 and prior years ..                 |                                                         |                                     |                                                                 |              | 1,251.47                                 | 1,251.47                                                                                     |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1884 and prior years, transfer account. |                                                         |                                     | 121.75                                                          | 121.75       | 1,693.27                                 |                                                                                              | 1,571.52                                                                                                       |
| Do ..                                                                                                                                                                                                                                                                                                      | 1884 ..                                 |                                                         |                                     | 2,011.66                                                        | 2,011.66     |                                          |                                                                                              |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1885 ..                                 |                                                         | 37.69                               | 2,673.60                                                        | 2,711.29     | 2,249.32                                 | 969.40                                                                                       |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1886 ..                                 | 13,582.27                                               | 416.66                              | 4,287.79                                                        | 18,286.72    | 17,225.12                                |                                                                                              |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1887 ..                                 | 667,766.24                                              | 2,168.46                            | 3,739.78                                                        | 673,674.48   | 146.98                                   |                                                                                              |                                                                                                                |
| Barracks and quarters ..                                                                                                                                                                                                                                                                                   | 1883 and prior years ..                 |                                                         | 16,137.88                           |                                                                 | 16,137.88    |                                          |                                                                                              |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1884 and prior years ..                 |                                                         |                                     |                                                                 |              | 1,627.10                                 | 1,627.10                                                                                     |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1884 and prior years, transfer account. |                                                         |                                     | 3,910.32                                                        | 3,910.32     | 3,910.32                                 |                                                                                              |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1885 ..                                 |                                                         | 239.15                              | 956.04                                                          | 1,195.19     | 124.36                                   | 2,921.04                                                                                     |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1886 ..                                 | 1,828.17                                                | 1,802.40                            |                                                                 | 3,630.57     | 4,761.60                                 |                                                                                              |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1887 ..                                 | 628,649.74                                              | 241.39                              |                                                                 | 628,891.13   | 9,420.70                                 |                                                                                              |                                                                                                                |
| Army transportation ..                                                                                                                                                                                                                                                                                     | 1883 and prior years ..                 |                                                         | 117,511.26                          | 171.57                                                          | 117,682.86   |                                          | 10,948.43                                                                                    |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1884 and prior years ..                 |                                                         |                                     |                                                                 |              | 14,057.22                                | 14,057.22                                                                                    |                                                                                                                |
| Do ..                                                                                                                                                                                                                                                                                                      | 1884 and prior years, transfer account. |                                                         |                                     | 13.15                                                           | 13.15        | 3,009.55                                 |                                                                                              | 2,996.40                                                                                                       |



|                                                                                     |                                            |              |          |              |           |            |
|-------------------------------------------------------------------------------------|--------------------------------------------|--------------|----------|--------------|-----------|------------|
| Do                                                                                  | 1885                                       | 94,643.51    | 2,418.83 | 97,062.34    | 2,357.81  |            |
| Do                                                                                  | 1886                                       | 80,981.40    | 1,108.88 | 82,090.28    | 81,282.25 |            |
| Do                                                                                  | 1887                                       | 177,944.94   | 630.19   | 2,797,086.73 | 5,870.76  |            |
| Army transportation, Pacific railroads                                              | 1884 and prior years                       | 17,378.19    |          | 17,378.19    |           | 17,378.19  |
| Do                                                                                  | 1885                                       | 67,034.97    |          | 67,034.97    |           | 67,034.97  |
| Do                                                                                  | 1886                                       | 215,510.52   |          | 215,510.52   |           | 215,510.52 |
| Do                                                                                  | 1887                                       | 83,882.64    |          | 83,882.64    |           | 83,882.64  |
| Do                                                                                  | 1888                                       | 2,688.00     | 5.73     | 2,693.73     |           |            |
| Fifty per cent. arrears of Army transportation<br>due certain land-grant railroads. | 1883 and prior years                       |              |          |              |           |            |
| Do                                                                                  | 1885                                       | 2,008.55     |          | 2,008.55     |           | 37,758.88  |
| Do                                                                                  | 1886                                       | 40,115.60    |          | 40,115.60    |           |            |
| Do                                                                                  | 1887                                       | 28,849.86    |          | 28,849.86    |           |            |
| Do                                                                                  | 1888                                       | 56.53        |          | 56.53        |           |            |
| Clothing and camp and garrison equipage                                             | 1883 and prior years                       |              |          |              |           |            |
| Do                                                                                  | 1884 and prior years                       |              | 51.20    | 51.20        |           | 74.49      |
| Do                                                                                  | 1884 and prior years,<br>transfer account. |              |          |              |           |            |
| Do                                                                                  | 1885                                       | 55,993.04    |          | 55,993.04    |           |            |
| Do                                                                                  | 1886                                       | 30,834.16    |          | 30,834.16    |           |            |
| Do                                                                                  | 1887                                       | 1,277,532.69 |          | 1,277,532.69 |           |            |
| Do                                                                                  | 1888                                       | 8,524.12     | 100.00   | 8,624.12     |           |            |
| Horses for cavalry and artillery                                                    | 1883 and prior years                       |              |          |              |           |            |
| Do                                                                                  | 1884 and prior years                       |              |          |              |           |            |
| Do                                                                                  | 1884 and prior years,<br>transfer account. |              |          |              |           |            |
| Do                                                                                  | 1885                                       |              | 10.50    | 10.50        |           | 1,187.09   |
| Do                                                                                  | 1886                                       |              |          | 99.50        |           |            |
| Do                                                                                  | 1887                                       | 130,016.27   |          | 130,016.27   |           |            |
| Do                                                                                  | 1888                                       |              |          |              |           | 81.02      |
| National cemeteries                                                                 | 1885                                       |              |          |              |           |            |
| Do                                                                                  | 1886                                       |              |          |              |           |            |
| Do                                                                                  | 1887                                       | 99,921.13    |          | 99,921.13    |           |            |
| Do                                                                                  | 1888                                       |              |          |              |           | 365.68     |
| Pay of superintendents of national cemeteries                                       | 1885                                       |              |          |              |           |            |
| Do                                                                                  | 1886                                       |              |          |              |           |            |
| Do                                                                                  | 1887                                       | 60,349.82    |          | 60,409.82    |           |            |
| Do                                                                                  | 1888                                       | 10,000.00    |          | 10,000.00    |           |            |
| Shooting galleries and ranges                                                       | 1887                                       |              |          |              |           |            |
| Construction and repair of hospitals                                                | 1884 and prior years,<br>transfer account. |              |          |              |           |            |
| Do                                                                                  | 1885                                       |              |          |              |           |            |
| Do                                                                                  | 1886                                       |              |          |              |           |            |
| Do                                                                                  | 1887                                       | 100,149.15   |          | 100,149.15   |           |            |
| Do                                                                                  | 1888                                       |              |          |              |           |            |
| Observation and report of storms                                                    | 1883 and prior years                       |              |          |              |           |            |
| Do                                                                                  | 1884 and prior years                       |              |          |              |           |            |
| Do                                                                                  | 1885                                       | 600.00       |          | 602.00       |           |            |
| Do                                                                                  | 1886                                       | 27,882.32    |          | 28,040.18    |           |            |
| Do                                                                                  | 1887                                       | 259,330.00   |          | 259,336.69   |           |            |
| Do                                                                                  | 1888                                       |              |          |              |           |            |
| Maintenance and repair of military telegraph lines                                  | 1884 and prior years                       |              |          |              |           |            |
| Do                                                                                  | 1885                                       |              |          |              |           |            |
| Do                                                                                  | 1886                                       | 100.00       |          | 224.70       |           |            |
| Do                                                                                  | 1887                                       | 23,700.00    |          | 23,847.25    |           |            |
| Do                                                                                  | 1888                                       |              |          | 405.25       |           |            |
| Signal Service of the Army                                                          | 1883 and prior years                       |              |          |              |           |            |
| Do                                                                                  | 1884 and prior years                       |              |          |              |           |            |
| Do                                                                                  | 1885                                       |              |          |              |           |            |
| Do                                                                                  | 1886                                       |              |          |              |           |            |
| Do                                                                                  | 1887                                       |              |          |              |           |            |
| Do                                                                                  | 1888                                       |              |          |              |           |            |
| Do                                                                                  | 1889                                       |              |          |              |           |            |
| Do                                                                                  | 1890                                       |              |          |              |           |            |
| Do                                                                                  | 1891                                       |              |          |              |           |            |
| Do                                                                                  | 1892                                       |              |          |              |           |            |
| Do                                                                                  | 1893                                       |              |          |              |           |            |
| Do                                                                                  | 1894                                       |              |          |              |           |            |
| Do                                                                                  | 1895                                       |              |          |              |           |            |
| Do                                                                                  | 1896                                       |              |          |              |           |            |
| Do                                                                                  | 1897                                       |              |          |              |           |            |
| Do                                                                                  | 1898                                       |              |          |              |           |            |
| Do                                                                                  | 1899                                       |              |          |              |           |            |
| Do                                                                                  | 1900                                       |              |          |              |           |            |
| Do                                                                                  | 1901                                       |              |          |              |           |            |
| Do                                                                                  | 1902                                       |              |          |              |           |            |
| Do                                                                                  | 1903                                       |              |          |              |           |            |
| Do                                                                                  | 1904                                       |              |          |              |           |            |
| Do                                                                                  | 1905                                       |              |          |              |           |            |
| Do                                                                                  | 1906                                       |              |          |              |           |            |
| Do                                                                                  | 1907                                       |              |          |              |           |            |
| Do                                                                                  | 1908                                       |              |          |              |           |            |
| Do                                                                                  | 1909                                       |              |          |              |           |            |
| Do                                                                                  | 1910                                       |              |          |              |           |            |
| Do                                                                                  | 1911                                       |              |          |              |           |            |
| Do                                                                                  | 1912                                       |              |          |              |           |            |
| Do                                                                                  | 1913                                       |              |          |              |           |            |
| Do                                                                                  | 1914                                       |              |          |              |           |            |
| Do                                                                                  | 1915                                       |              |          |              |           |            |
| Do                                                                                  | 1916                                       |              |          |              |           |            |
| Do                                                                                  | 1917                                       |              |          |              |           |            |
| Do                                                                                  | 1918                                       |              |          |              |           |            |
| Do                                                                                  | 1919                                       |              |          |              |           |            |
| Do                                                                                  | 1920                                       |              |          |              |           |            |
| Do                                                                                  | 1921                                       |              |          |              |           |            |
| Do                                                                                  | 1922                                       |              |          |              |           |            |
| Do                                                                                  | 1923                                       |              |          |              |           |            |
| Do                                                                                  | 1924                                       |              |          |              |           |            |
| Do                                                                                  | 1925                                       |              |          |              |           |            |
| Do                                                                                  | 1926                                       |              |          |              |           |            |
| Do                                                                                  | 1927                                       |              |          |              |           |            |
| Do                                                                                  | 1928                                       |              |          |              |           |            |
| Do                                                                                  | 1929                                       |              |          |              |           |            |
| Do                                                                                  | 1930                                       |              |          |              |           |            |
| Do                                                                                  | 1931                                       |              |          |              |           |            |
| Do                                                                                  | 1932                                       |              |          |              |           |            |
| Do                                                                                  | 1933                                       |              |          |              |           |            |
| Do                                                                                  | 1934                                       |              |          |              |           |            |
| Do                                                                                  | 1935                                       |              |          |              |           |            |
| Do                                                                                  | 1936                                       |              |          |              |           |            |
| Do                                                                                  | 1937                                       |              |          |              |           |            |
| Do                                                                                  | 1938                                       |              |          |              |           |            |
| Do                                                                                  | 1939                                       |              |          |              |           |            |
| Do                                                                                  | 1940                                       |              |          |              |           |            |
| Do                                                                                  | 1941                                       |              |          |              |           |            |
| Do                                                                                  | 1942                                       |              |          |              |           |            |
| Do                                                                                  | 1943                                       |              |          |              |           |            |
| Do                                                                                  | 1944                                       |              |          |              |           |            |
| Do                                                                                  | 1945                                       |              |          |              |           |            |
| Do                                                                                  | 1946                                       |              |          |              |           |            |
| Do                                                                                  | 1947                                       |              |          |              |           |            |
| Do                                                                                  | 1948                                       |              |          |              |           |            |
| Do                                                                                  | 1949                                       |              |          |              |           |            |
| Do                                                                                  | 1950                                       |              |          |              |           |            |
| Do                                                                                  | 1951                                       |              |          |              |           |            |
| Do                                                                                  | 1952                                       |              |          |              |           |            |
| Do                                                                                  | 1953                                       |              |          |              |           |            |
| Do                                                                                  | 1954                                       |              |          |              |           |            |
| Do                                                                                  | 1955                                       |              |          |              |           |            |
| Do                                                                                  | 1956                                       |              |          |              |           |            |
| Do                                                                                  | 1957                                       |              |          |              |           |            |
| Do                                                                                  | 1958                                       |              |          |              |           |            |
| Do                                                                                  | 1959                                       |              |          |              |           |            |
| Do                                                                                  | 1960                                       |              |          |              |           |            |
| Do                                                                                  | 1961                                       |              |          |              |           |            |
| Do                                                                                  | 1962                                       |              |          |              |           |            |
| Do                                                                                  | 1963                                       |              |          |              |           |            |
| Do                                                                                  | 1964                                       |              |          |              |           |            |
| Do                                                                                  | 1965                                       |              |          |              |           |            |
| Do                                                                                  | 1966                                       |              |          |              |           |            |
| Do                                                                                  | 1967                                       |              |          |              |           |            |
| Do                                                                                  | 1968                                       |              |          |              |           |            |
| Do                                                                                  | 1969                                       |              |          |              |           |            |
| Do                                                                                  | 1970                                       |              |          |              |           |            |
| Do                                                                                  | 1971                                       |              |          |              |           |            |
| Do                                                                                  | 1972                                       |              |          |              |           |            |
| Do                                                                                  | 1973                                       |              |          |              |           |            |
| Do                                                                                  | 1974                                       |              |          |              |           |            |
| Do                                                                                  | 1975                                       |              |          |              |           |            |
| Do                                                                                  | 1976                                       |              |          |              |           |            |
| Do                                                                                  | 1977                                       |              |          |              |           |            |
| Do                                                                                  | 1978                                       |              |          |              |           |            |
| Do                                                                                  | 1979                                       |              |          |              |           |            |
| Do                                                                                  | 1980                                       |              |          |              |           |            |
| Do                                                                                  | 1981                                       |              |          |              |           |            |
| Do                                                                                  | 1982                                       |              |          |              |           |            |
| Do                                                                                  | 1983                                       |              |          |              |           |            |
| Do                                                                                  | 1984                                       |              |          |              |           |            |
| Do                                                                                  | 1985                                       |              |          |              |           |            |
| Do                                                                                  | 1986                                       |              |          |              |           |            |
| Do                                                                                  | 1987                                       |              |          |              |           |            |
| Do                                                                                  | 1988                                       |              |          |              |           |            |
| Do                                                                                  | 1989                                       |              |          |              |           |            |
| Do                                                                                  | 1990                                       |              |          |              |           |            |
| Do                                                                                  | 1991                                       |              |          |              |           |            |
| Do                                                                                  | 1992                                       |              |          |              |           |            |
| Do                                                                                  | 1993                                       |              |          |              |           |            |
| Do                                                                                  | 1994                                       |              |          |              |           |            |
| Do                                                                                  | 1995                                       |              |          |              |           |            |
| Do                                                                                  | 1996                                       |              |          |              |           |            |
| Do                                                                                  | 1997                                       |              |          |              |           |            |
| Do                                                                                  | 1998                                       |              |          |              |           |            |
| Do                                                                                  | 1999                                       |              |          |              |           |            |
| Do                                                                                  | 2000                                       |              |          |              |           |            |
| Do                                                                                  | 2001                                       |              |          |              |           |            |
| Do                                                                                  | 2002                                       |              |          |              |           |            |
| Do                                                                                  | 2003                                       |              |          |              |           |            |
| Do                                                                                  | 2004                                       |              |          |              |           |            |
| Do                                                                                  | 2005                                       |              |          |              |           |            |
| Do                                                                                  | 2006                                       |              |          |              |           |            |
| Do                                                                                  | 2007                                       |              |          |              |           |            |
| Do                                                                                  | 2008                                       |              |          |              |           |            |
| Do                                                                                  | 2009                                       |              |          |              |           |            |
| Do                                                                                  | 2010                                       |              |          |              |           |            |
| Do                                                                                  | 2011                                       |              |          |              |           |            |
| Do                                                                                  | 2012                                       |              |          |              |           |            |
| Do                                                                                  | 2013                                       |              |          |              |           |            |
| Do                                                                                  | 2014                                       |              |          |              |           |            |
| Do                                                                                  | 2015                                       |              |          |              |           |            |
| Do                                                                                  | 2016                                       |              |          |              |           |            |
| Do                                                                                  | 2017                                       |              |          |              |           |            |
| Do                                                                                  | 2018                                       |              |          |              |           |            |
| Do                                                                                  | 2019                                       |              |          |              |           |            |
| Do                                                                                  | 2020                                       |              |          |              |           |            |
| Do                                                                                  | 2021                                       |              |          |              |           |            |
| Do                                                                                  | 2022                                       |              |          |              |           |            |
| Do                                                                                  | 2023                                       |              |          |              |           |            |
| Do                                                                                  | 2024                                       |              |          |              |           |            |
| Do                                                                                  | 2025                                       |              |          |              |           |            |
| Do                                                                                  | 2026                                       |              |          |              |           |            |
| Do                                                                                  | 2027                                       |              |          |              |           |            |
| Do                                                                                  | 2028                                       |              |          |              |           |            |
| Do                                                                                  | 2029                                       |              |          |              |           |            |
| Do                                                                                  | 2030                                       |              |          |              |           |            |
| Do                                                                                  | 2031                                       |              |          |              |           |            |
| Do                                                                                  | 2032                                       |              |          |              |           |            |
| Do                                                                                  | 2033                                       |              |          |              |           |            |
| Do                                                                                  | 2034                                       |              |          |              |           |            |
| Do                                                                                  | 2035                                       |              |          |              |           |            |
| Do                                                                                  | 2036                                       |              |          |              |           |            |
| Do                                                                                  | 2037                                       |              |          |              |           |            |
| Do                                                                                  | 2038                                       |              |          |              |           |            |
| Do                                                                                  | 2039                                       |              |          |              |           |            |
| Do                                                                                  | 2040                                       |              |          |              |           |            |
| Do                                                                                  | 2041                                       |              |          |              |           |            |
| Do                                                                                  | 2042                                       |              |          |              |           |            |
| Do                                                                                  | 2043                                       |              |          |              |           |            |
| Do                                                                                  | 2044                                       |              |          |              |           |            |
| Do                                                                                  | 2045                                       |              |          |              |           |            |
| Do                                                                                  | 2046                                       |              |          |              |           |            |
| Do                                                                                  | 2047                                       |              |          |              |           |            |
| Do                                                                                  | 2048                                       |              |          |              |           |            |
| Do                                                                                  | 2049                                       |              |          |              |           |            |
| Do                                                                                  | 2050                                       |              |          |              |           |            |
| Do                                                                                  | 2051                                       |              |          |              |           |            |
| Do                                                                                  | 2052                                       |              |          |              |           |            |
| Do                                                                                  | 2053                                       |              |          |              |           |            |
| Do                                                                                  | 2054                                       |              |          |              |           |            |
| Do                                                                                  | 2055                                       |              |          |              |           |            |
| Do                                                                                  | 2056                                       |              |          |              |           |            |
| Do                                                                                  | 2057                                       |              |          |              |           |            |
| Do                                                                                  | 2058                                       |              |          |              |           |            |
| Do                                                                                  | 2059                                       |              |          |              |           |            |
| Do                                                                                  | 2060                                       |              |          |              |           |            |
| Do                                                                                  | 2061                                       |              |          |              |           |            |
| Do                                                                                  | 2062                                       |              |          |              |           |            |
| Do                                                                                  | 2063                                       |              |          |              |           |            |
| Do                                                                                  | 2064                                       |              |          |              |           |            |
| Do                                                                                  | 2065                                       |              |          |              |           |            |
| Do                                                                                  | 2066                                       |              |          |              |           |            |
| Do                                                                                  | 2067                                       |              |          |              |           |            |
| Do                                                                                  | 2068                                       |              |          |              |           |            |
| Do                                                                                  | 2069                                       |              |          |              |           |            |
| Do                                                                                  | 2070                                       |              |          |              |           |            |
| Do                                                                                  | 2071                                       |              |          |              |           |            |
| Do                                                                                  | 2072                                       |              |          |              |           |            |
| Do                                                                                  | 2073                                       |              |          |              |           |            |
| Do                                                                                  | 2074                                       |              |          |              |           |            |
| Do                                                                                  | 2075                                       |              |          |              |           |            |
| Do                                                                                  | 2076                                       |              |          |              |           |            |
| Do                                                                                  | 2077                                       |              |          |              |           |            |
| Do                                                                                  | 2078                                       |              |          |              |           |            |
| Do                                                                                  | 2079                                       |              |          |              |           |            |
| Do                                                                                  | 2080                                       |              |          |              |           |            |
| Do                                                                                  | 2081                                       |              |          |              |           |            |
| Do                                                                                  | 2082                                       |              |          |              |           |            |
| Do                                                                                  | 2083                                       |              |          |              |           |            |
| Do                                                                                  | 2084                                       |              |          |              |           |            |
| Do                                                                                  | 2085                                       |              |          |              |           |            |
| Do                                                                                  | 2086                                       |              |          |              |           |            |
| Do                                                                                  | 2087                                       |              |          |              |           |            |
| Do                                                                                  | 2088                                       |              |          |              |           |            |
| Do                                                                                  | 2089                                       |              |          |              |           |            |
| Do                                                                                  | 2090                                       |              |          |              |           |            |
| Do                                                                                  | 2091                                       |              |          |              |           |            |
| Do                                                                                  | 2092                                       |              |          |              |           |            |
| Do                                                                                  | 2093                                       |              |          |              |           |            |
| Do                                                                                  | 2094                                       |              |          |              |           |            |
| Do                                                                                  | 2095                                       |              |          |              |           |            |
| Do                                                                                  | 2096                                       |              |          |              |           |            |
| Do                                                                                  | 2097                                       |              |          |              |           |            |
| Do                                                                                  | 2098                                       |              |          |              |           |            |
| Do                                                                                  | 2099                                       |              |          |              |           |            |
| Do                                                                                  | 2100                                       |              |          |              |           |            |
| Do                                                                                  | 2101                                       |              |          |              |           |            |
| Do                                                                                  | 2102                                       |              |          |              |           |            |
| Do                                                                                  | 2103                                       |              |          |              |           |            |
| Do                                                                                  | 2104                                       |              |          |              |           |            |
| Do                                                                                  | 2105                                       |              |          |              |           |            |
| Do                                                                                  | 2106                                       |              |          |              |           |            |
| Do                                                                                  | 2107                                       |              |          |              |           |            |
| Do                                                                                  | 2108                                       |              |          |              |           |            |
| Do                                                                                  | 2109                                       |              |          |              |           |            |
| Do                                                                                  | 2110                                       |              |          |              |           |            |



## STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE THIRD AUDITOR'S OFFICE DURING THE FISCAL YEAR, ETC.—Continued.

|                                                                            | Period.                                 | Advances to officers and agents during the fiscal year. | Claims paid during the fiscal year. | Transfers not involving expenditure of money from the Treasury. | Total.     | Repayments and transfers to this office. | Carried to the "surplus fund" by warrants of the Secretary of the Treasury, June 30, 1887. | Relief, in definite, and transfer accounts closed by warrants of the Secretary of the Treasury, June 30, 1887. |
|----------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------|------------|------------------------------------------|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| Signal Service, regular supplies                                           | 1885                                    |                                                         | \$3.13                              |                                                                 | \$3.13     |                                          | \$1,784.09                                                                                 |                                                                                                                |
| Do                                                                         | 1886                                    | \$130.78                                                | 658.30                              |                                                                 | 789.08     | \$3,286.38                               |                                                                                            |                                                                                                                |
| Do                                                                         | 1887                                    | 54,265.50                                               |                                     |                                                                 | 54,265.50  | 31.80                                    |                                                                                            |                                                                                                                |
| Signal Service, incidental expenses                                        | 1884                                    |                                                         | 12,616.45                           |                                                                 | 12,616.45  |                                          |                                                                                            |                                                                                                                |
| Do                                                                         | 1885                                    |                                                         | 7,079.10                            |                                                                 | 7,079.10   |                                          | 514.29                                                                                     |                                                                                                                |
| Do                                                                         | 1886                                    | 1,795.30                                                |                                     |                                                                 | 1,795.30   | 1,009.20                                 |                                                                                            |                                                                                                                |
| Do                                                                         | 1887                                    | 655.00                                                  |                                     |                                                                 | 655.00     |                                          |                                                                                            |                                                                                                                |
| Signal Service, barracks and quarters                                      | 1885                                    |                                                         |                                     |                                                                 |            |                                          | 127.18                                                                                     |                                                                                                                |
| Do                                                                         | 1886                                    |                                                         | 34.00                               |                                                                 | 34.00      | 2,212.64                                 |                                                                                            |                                                                                                                |
| Do                                                                         | 1887                                    | 84,000.00                                               |                                     |                                                                 | 84,000.00  |                                          |                                                                                            |                                                                                                                |
| Signal Service, transportation                                             | 1885                                    |                                                         | 814.01                              |                                                                 | 814.01     |                                          | 9,410.70                                                                                   |                                                                                                                |
| Do                                                                         | 1886                                    |                                                         | 3,193.93                            | \$92.27                                                         | 3,286.14   | 4,553.24                                 |                                                                                            |                                                                                                                |
| Do                                                                         | 1887                                    | 18,250.00                                               | 2,902.06                            | 38.21                                                           | 21,152.06  | 14.00                                    |                                                                                            |                                                                                                                |
| Signal Service, clothing, etc.                                             | 1885                                    |                                                         |                                     |                                                                 |            |                                          | 430.07                                                                                     |                                                                                                                |
| Do                                                                         | 1886                                    |                                                         |                                     |                                                                 |            | 60.92                                    |                                                                                            |                                                                                                                |
| Signal Service, subsistence                                                | 1885                                    |                                                         |                                     |                                                                 |            |                                          | 7,343.20                                                                                   |                                                                                                                |
| Do                                                                         | 1886                                    |                                                         | 55.50                               | 674.99                                                          | 730.49     | 5,279.65                                 |                                                                                            |                                                                                                                |
| Do                                                                         | 1887                                    | 149,000.00                                              |                                     |                                                                 | 149,000.00 |                                          |                                                                                            |                                                                                                                |
| Construction of quarters for hospital stewards                             | 1887                                    | 12,498.50                                               |                                     |                                                                 | 12,498.50  |                                          |                                                                                            |                                                                                                                |
| Construction, maintenance, and repair of military telegraph lines.         | 1883 and prior years                    |                                                         | 253.12                              |                                                                 | 253.12     |                                          |                                                                                            |                                                                                                                |
| Do                                                                         | 1884 and prior years                    |                                                         |                                     |                                                                 |            |                                          |                                                                                            |                                                                                                                |
| Transportation of officers and their baggage                               | 1871 and prior years                    |                                                         | 164.37                              | 22.50                                                           | 186.87     | 3.00                                     | 3.00                                                                                       |                                                                                                                |
| Do                                                                         | 1871 and prior years, transfer account. |                                                         |                                     |                                                                 |            | 169.72                                   | 169.72                                                                                     | \$14.20                                                                                                        |
| Constructing jetties and other works at South Pass, Mississippi River.     | Act May 13, 1879                        |                                                         | 150,000.00                          |                                                                 | 150,000.00 |                                          |                                                                                            | 150,000.00                                                                                                     |
| Claims for quartermaster stores and commissary supplies, Act July 4, 1864. | Act June 15, 1880                       |                                                         | 97.50                               |                                                                 | 97.50      |                                          |                                                                                            |                                                                                                                |
| Do                                                                         | Act March 1, 1881                       |                                                         | 290.00                              |                                                                 | 290.00     |                                          |                                                                                            |                                                                                                                |
| Do                                                                         | Act July 5, 1884                        |                                                         | 110.00                              |                                                                 | 110.00     |                                          |                                                                                            |                                                                                                                |
| Do                                                                         | Act February 20, 1886                   |                                                         | 152.50                              |                                                                 | 152.50     |                                          |                                                                                            |                                                                                                                |
| Do                                                                         | Act May 17, 1886                        |                                                         | 22,847.72                           |                                                                 | 22,847.72  | 280.00                                   |                                                                                            |                                                                                                                |
| Do                                                                         | Act March 3, 1887                       |                                                         | 180,036.07                          |                                                                 | 180,036.07 |                                          |                                                                                            |                                                                                                                |
| Headstones for graves of soldiers in private cemeteries.                   |                                         | 1,434.17                                                | 736.52                              | 375.28                                                          | 2,545.97   |                                          |                                                                                            |                                                                                                                |



|                                                                                                                                                          |                            |            |            |          |            |          |            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------|------------|----------|------------|----------|------------|
| Headstones for graves of soldiers.....                                                                                                                   | .....                      | 37,000.00  | 1,820.61   | .....    | 38,820.61  | .....    | .....      |
| Pay, transportation, services, and supplies of<br>Oregon and Washington volunteers, 1855-'56.                                                            | .....                      | .....      | 4,752.56   | .....    | 4,752.56   | .....    | .....      |
| Twenty per cent additional compensation.....                                                                                                             | Prior to July 1, 1883..... | .....      | 1,082.51   | .....    | 1,082.51   | .....    | .....      |
| Rogue River Indian war.....                                                                                                                              | Prior to July 1, 1883..... | .....      | 30.42      | .....    | 30.42      | .....    | .....      |
| Horses and other property lost in military service,<br>act March 3, 1849.                                                                                | Prior to July 1, 1882..... | .....      | 695.00     | .....    | 695.00     | .....    | .....      |
| Do.....                                                                                                                                                  | Prior to July 1, 1883..... | .....      | 296,596.38 | 4,391.48 | 300,987.86 | .....    | .....      |
| Commutation of rations to prisoners of war in<br>rebel States and soldiers on furlough.                                                                  | Prior to July 1, 1883..... | .....      | 20,938.50  | 225.75   | 21,164.25  | .....    | .10        |
| Payment to American Graphic Company, of New<br>York City, for plates and weather maps.                                                                   | Act August 4, 1886.....    | .....      | 5,750.00   | .....    | 5,750.00   | .....    | .....      |
| Keeping, transporting, and supplying prisoners<br>of war.                                                                                                | 1871 and prior years.....  | .....      | 24.00      | .....    | 24.00      | .....    | .....      |
| Payment of Fourth Regiment Vermont Militia<br>for services at battle of Plattsburgh, act August<br>14, 1848.                                             | Act August 4, 1886.....    | .....      | 14.00      | .....    | 14.00      | .....    | .....      |
| Military posts.....                                                                                                                                      | .....                      | 246,446.55 | 1,677.00   | .....    | 248,123.55 | 1,674.35 | .....      |
| Refunding to States expenses incurred in raising<br>volunteers.                                                                                          | Act August 4, 1886.....    | .....      | 41,100.96  | .....    | 41,100.96  | .....    | .....      |
| Reimbursement to certain States and Territories<br>expenses incurred in repelling invasions and<br>suppressing Indian hostilities, act June 27,<br>1882. | Act August 4, 1886.....    | .....      | 18,081.23  | .....    | 18,081.23  | .....    | .....      |
| Establishing signal station at Point Jupiter,<br>Fla.                                                                                                    | .....                      | 17,000.00  | .....      | .....    | 17,000.00  | .....    | .....      |
| Road to National Cemetery at Chalmette, La.                                                                                                              | .....                      | 25,000.00  | .....      | .....    | 25,000.00  | .....    | .....      |
| Road to National Cemetery at Knoxville, Tenn.                                                                                                            | .....                      | 6,000.00   | .....      | .....    | 6,000.00   | .....    | .....      |
| Road from Natchez to National Cemetery, Miss.                                                                                                            | .....                      | 10,000.00  | .....      | .....    | 10,000.00  | .....    | .....      |
| Road from Springfield to National Cemetery, Mo.                                                                                                          | .....                      | 3,550.00   | .....      | .....    | 3,550.00   | .09      | .....      |
| Road from Chattanooga to National Cemetery,<br>Tenn.                                                                                                     | .....                      | .....      | .....      | .....    | .....      | .27      | .....      |
| Remodeling old Produce Exchange Building<br>York City.                                                                                                   | .....                      | 90,000.00  | .....      | .....    | 90,000.00  | .....    | .....      |
| Army and Navy Hospital, Hot Springs, Ark.                                                                                                                | .....                      | 35,952.00  | .....      | .....    | 35,952.00  | .....    | .....      |
| Examination of claims of States and Territories<br>under act June 27, 1882.                                                                              | Act August 4, 1886.....    | 3,000.00   | .....      | .....    | 3,000.00   | .....    | .....      |
| Observation and exploration in the Arctic Seas                                                                                                           | .....                      | 76.30      | 201.30     | .....    | 277.60     | 49.95    | .....      |
| Repair of Signal-Service cable, Columbia River                                                                                                           | .....                      | 500.00     | .....      | .....    | 500.00     | .....    | .....      |
| Repair of submarine cable, Block Island Bay.                                                                                                             | .....                      | .....      | .....      | .....    | .....      | 4,800.00 | .....      |
| Buildings for cavalry and artillery school at Fort<br>Riley, Kans.                                                                                       | .....                      | 2,500.00   | .....      | .....    | 2,500.00   | .....    | .....      |
| Purchase of drill ground near San Antonio, Tex.                                                                                                          | .....                      | 4,655.00   | .....      | .....    | 4,655.00   | .....    | .....      |
| Academic building, Military Academy                                                                                                                      | .....                      | 5,000.00   | .....      | .....    | 5,000.00   | .....    | .....      |
| Gymnasium, Military Academy.                                                                                                                             | .....                      | 1,000.00   | .....      | .....    | 1,000.00   | .....    | .....      |
| Contingencies of fortifications.....                                                                                                                     | .....                      | 4,434.33   | 3,952.25   | .....    | 8,386.58   | 5,975.99 | .....      |
| Operating and care of canals and other works of<br>navigation.                                                                                           | Indefinite.....            | 238,318.60 | .....      | .....    | 238,318.60 | 5.00     | 238,313.60 |
| Removing sunken vessels or craft obstructing or<br>endangering navigation.                                                                               | do.....                    | 21,284.69  | .....      | .....    | 21,284.69  | 3,062.30 | 18,222.39  |
| Preservation and repair of fortifications.....                                                                                                           | 1885.....                  | .....      | .....      | .....    | .....      | 41.94    | .....      |
| Do.....                                                                                                                                                  | 1886.....                  | 225.00     | .....      | .....    | 225.00     | 1,223.31 | 2,687.67   |



## STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE THIRD AUDITOR'S OFFICE DURING THE FISCAL YEAR, ETC.—Continued.

|                                                                    | Period.              | Advances to officers and agents during the fiscal year. | Claims paid during the fiscal year. | Transfers not involving expenditure of money from the Treasury. | Total.     | Repayments and transfers to this office. | Carried to the "surplus fund" by warrants of the Secretary of the Treasury, June 30, 1887. | Relief, in definite, and transfer accounts closed by warrants of the Secretary of the Treasury, June 30, 1887. |
|--------------------------------------------------------------------|----------------------|---------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------|------------|------------------------------------------|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| Preservation and repair of fortifications                          | 1887                 | \$1,845.00                                              |                                     |                                                                 | \$1,845.00 | \$120.02                                 |                                                                                            |                                                                                                                |
| Torpedoes for harbor defenses                                      | 1885                 |                                                         |                                     |                                                                 |            |                                          | \$41,500.00                                                                                |                                                                                                                |
| Do                                                                 | 1886                 | 16,426.00                                               |                                     |                                                                 | 16,426.00  | 16,981.90                                |                                                                                            |                                                                                                                |
| Do                                                                 | 1887                 | 800.00                                                  |                                     |                                                                 | 800.00     | 202.27                                   |                                                                                            |                                                                                                                |
| Engineer depot at Willets Point, N. Y.                             | 1886                 |                                                         |                                     |                                                                 |            | 1,431.30                                 |                                                                                            |                                                                                                                |
| Engineer depot at Willets Point, N. Y., incidentals.               | 1887                 | 3,000.00                                                |                                     |                                                                 |            | 3,000.00                                 |                                                                                            |                                                                                                                |
| Engineer depot at Willets Point, N. Y., building.                  | 1887                 | 10,000.00                                               | \$6.65                              |                                                                 | 10,006.65  | 6.65                                     |                                                                                            |                                                                                                                |
| Engineer depot at Willets Point, N. Y., materials.                 | 1887                 | 1,000.00                                                |                                     |                                                                 | 1,000.00   |                                          |                                                                                            |                                                                                                                |
| Engineer depot at Willets Point, N. Y., instruments.               | 1887                 | 2,000.00                                                |                                     |                                                                 | 2,000.00   |                                          |                                                                                            |                                                                                                                |
| Engineer depot at Willets Point, N. Y., library                    | 1887                 | 500.00                                                  |                                     |                                                                 | 500.00     |                                          |                                                                                            |                                                                                                                |
| Survey of boundary lines between Indian Territory and Texas.       |                      | 500.00                                                  |                                     |                                                                 | 500.00     |                                          |                                                                                            |                                                                                                                |
| Current and ordinary expenses, Military Academy.                   | 1885                 |                                                         |                                     |                                                                 |            |                                          | 2,780.74                                                                                   |                                                                                                                |
| Do                                                                 | 1887                 | 50,830.00                                               |                                     |                                                                 | 50,830.00  |                                          | 173.52                                                                                     |                                                                                                                |
| Miscellaneous items and incidental expenses, Military Academy.     | 1885                 |                                                         |                                     |                                                                 |            |                                          |                                                                                            |                                                                                                                |
| Do                                                                 | 1887                 | 16,120.00                                               |                                     |                                                                 | 16,120.00  |                                          |                                                                                            |                                                                                                                |
| Buildings and grounds, Military Academy                            | 1885                 |                                                         |                                     |                                                                 |            | 314.17                                   | 314.17                                                                                     |                                                                                                                |
| Do                                                                 | 1887                 | 10,020.00                                               |                                     |                                                                 | 10,020.00  |                                          | 79.19                                                                                      |                                                                                                                |
| Survey of northern and northwestern lakes                          | 1885                 |                                                         |                                     |                                                                 |            |                                          |                                                                                            |                                                                                                                |
| Do                                                                 | 1886                 | 458.91                                                  |                                     |                                                                 | 458.91     |                                          |                                                                                            |                                                                                                                |
| Do                                                                 | 1887                 | 2,000.00                                                |                                     |                                                                 | 2,000.00   |                                          |                                                                                            |                                                                                                                |
| Improving Umpqua River, Oregon                                     |                      |                                                         | 1.47                                |                                                                 | 1.47       |                                          |                                                                                            |                                                                                                                |
| Improvement of Yellowstone National Park                           |                      | 20,000.00                                               |                                     |                                                                 | 20,000.00  |                                          |                                                                                            |                                                                                                                |
| Survey of Gettysburg battle-field                                  |                      | 7,500.00                                                |                                     |                                                                 | 7,500.00   |                                          |                                                                                            |                                                                                                                |
| Examinations and surveys of Pacific coast                          |                      |                                                         |                                     |                                                                 |            | 3.68                                     |                                                                                            |                                                                                                                |
| Surveys for military defenses.                                     | 1883 and prior years |                                                         | 12.00                               |                                                                 | 12.00      |                                          |                                                                                            |                                                                                                                |
| Do                                                                 | 1884 and prior years |                                                         |                                     |                                                                 |            | 6.26                                     |                                                                                            |                                                                                                                |
| Surveys and reconnaissances in military divisions and departments. | 1885                 |                                                         |                                     |                                                                 |            |                                          | 1,826.01                                                                                   |                                                                                                                |
| Do                                                                 |                      |                                                         |                                     |                                                                 |            |                                          |                                                                                            |                                                                                                                |
| Mississippi River Commission                                       | 1886                 |                                                         |                                     |                                                                 |            | 89.45                                    |                                                                                            |                                                                                                                |
|                                                                    |                      | 4.05                                                    |                                     |                                                                 | 4.05       | 13.00                                    |                                                                                            |                                                                                                                |







## STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE THIRD AUDITOR'S OFFICE DURING THE FISCAL YEAR, ETC.—Continued.

|                                                                                    | Period.                         | Advances to officers and agents during the fiscal year. | Claims paid during the fiscal year. | Transfers not involving expenditure of money from the Treasury. | Total.        | Repayments and transfers to this office. | Carried to the "surplus fund" by warrants of the Secretary of the Treasury, June 30, 1887. | Relief, in definite, and transfer accounts closed by warrants of the Secretary of the Treasury, June 30, 1887. |
|------------------------------------------------------------------------------------|---------------------------------|---------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------|---------------|------------------------------------------|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| Relief of Kansas City, Fort Scott and Gulf Railroad Company.                       | Joint resolution June 30, 1886. | .....                                                   | \$18,725.35                         | .....                                                           | \$18,725.35   | .....                                    | .....                                                                                      | \$18,725.35                                                                                                    |
| Relief of J. A. Wilson, administrator of Gregory Jarratt, deceased.                | Act July 3, 1886 .....          | .....                                                   | 3,478.00                            | .....                                                           | 3,478.00      | .....                                    | .....                                                                                      | 3,478.00                                                                                                       |
| Relief of John A. Coan .....                                                       | Act July 3, 1886 .....          | .....                                                   | 350.00                              | .....                                                           | 350.00        | .....                                    | .....                                                                                      | 350.00                                                                                                         |
| Relief of Thomas McBride, for loss of barge Henry Bartley.                         | Act July 1, 1886 .....          | .....                                                   | 1,000.00                            | .....                                                           | 1,000.00      | .....                                    | .....                                                                                      | 1,000.00                                                                                                       |
| Relief of Alfred McMurtrie .....                                                   | Act July 3, 1886 .....          | .....                                                   | 115.00                              | .....                                                           | 115.00        | .....                                    | .....                                                                                      | 115.00                                                                                                         |
| Relief of legal representatives of John M. Robison.                                | Act July 15, 1886 .....         | .....                                                   | 1,000.00                            | .....                                                           | 1,000.00      | .....                                    | .....                                                                                      | 1,000.00                                                                                                       |
| Relief of Frances H. Plummer, widow of J. B. Plummer, deceased.                    | Act July 29, 1886 .....         | .....                                                   | 1,000.00                            | .....                                                           | 1,000.00      | .....                                    | .....                                                                                      | 1,000.00                                                                                                       |
| Relief of James D. Wood .....                                                      | Act July 29, 1886 .....         | .....                                                   | 133.50                              | .....                                                           | 133.50        | .....                                    | .....                                                                                      | 133.50                                                                                                         |
| Relief of legal representatives of Francis Gilbeau (or Guilbeau), deceased.        | Act August 3, 1886 .....        | .....                                                   | 2,600.00                            | .....                                                           | 2,600.00      | .....                                    | .....                                                                                      | 2,600.00                                                                                                       |
| Relief of trustees of Christian Brothers College, Saint Louis, Mo.                 | Act August 3, 1886 .....        | .....                                                   | 15,888.40                           | .....                                                           | 15,888.40     | .....                                    | .....                                                                                      | 15,888.40                                                                                                      |
| Relief of Bangs, Brownell & Co .....                                               | Act January 17, 1887 .....      | .....                                                   | 5,000.00                            | .....                                                           | 5,000.00      | .....                                    | .....                                                                                      | 5,000.00                                                                                                       |
| Relief of Richard H. Porter, assignee of the late firm of R. H. & Jas. Porter.     | Act February 19, 1887 .....     | .....                                                   | 9,350.00                            | .....                                                           | 9,350.00      | .....                                    | .....                                                                                      | 9,350.00                                                                                                       |
| Relief of representatives of E. P. McNeal, deceased.                               | Act February 23, 1887 .....     | .....                                                   | 12,781.81                           | .....                                                           | 12,781.81     | .....                                    | .....                                                                                      | 12,781.81                                                                                                      |
| Relief of William Ervin .....                                                      | Act February 24, 1887 .....     | .....                                                   | 7,650.00                            | .....                                                           | 7,650.00      | .....                                    | .....                                                                                      | 7,650.00                                                                                                       |
| Relief of estate of Joel C. Frazier .....                                          | Act February 23, 1887 .....     | .....                                                   | 1,908.00                            | .....                                                           | 1,908.00      | .....                                    | .....                                                                                      | 1,908.00                                                                                                       |
| Reimbursement to Mobile and Ohio Railroad Company.                                 | Resolution February 23, 1887.   | .....                                                   | 150,518.12                          | .....                                                           | 150,518.12    | .....                                    | .....                                                                                      | 150,518.12                                                                                                     |
| Relief of J. M. English, administrator of estate of Richard Fitzpatrick, deceased. | Act March 3, 1887 .....         | .....                                                   | 12,000.00                           | .....                                                           | 12,000.00     | .....                                    | .....                                                                                      | 12,000.00                                                                                                      |
| Total .....                                                                        | .....                           | \$96,218,492.06                                         | 2,310,554.86                        | \$568,570.36                                                    | 99,097,617.28 | \$4,273,549.79                           | \$23,213,148.09                                                                            | 1,065,251.65                                                                                                   |

\* For the sum of \$95,025, charged as advanced to agents under Army pensions \$54,930, fuel \$50, lights \$25, contingent expenses \$20, and Mexican war pensions \$40,000 drafts were not issued, and that amount was covered into the Treasury to their credit.



## HORSE CLAIMS DIVISION.

REPORT FOR 1886-'87.

| Claims.                                                                | Number. | Amount.        |
|------------------------------------------------------------------------|---------|----------------|
| Claims on hand June 30, 1886, as per report.....                       | 8,415   | \$1,325,521.75 |
| Error in former reports, as ascertained by actual count.....           | 2,624   | 122,389.35     |
| Total .....                                                            | 11,039  | 1,447,911.10   |
| Recorded during the fiscal year.....                                   | 258     | 56,804.31      |
| Reconsidered during the fiscal year.....                               | 76      | 11,579.05      |
| Total .....                                                            | 11,373  | 1,516,294.46   |
| Reported allowed during the fiscal year.....                           | 1,721   | 222,118.70     |
| Reported disallowed on the above allowed claims.....                   |         | 39,294.33      |
| Reported rejected during the fiscal year.....                          | 1,367   | 193,446.42     |
| Total disposed of during the fiscal year.....                          | 3,088   | 454,859.45     |
| Deducting claims disposed of, there remains on hand June 30, 1887..... | 8,285   | 1,061,435.01   |

|                                                               |        |
|---------------------------------------------------------------|--------|
| Number of pieces of mail received during the fiscal year..... | 16,150 |
| Number of letters written during the fiscal year.....         | 16,752 |
| Briefs prepared.....                                          | 1,112  |
| Clerks employed.....                                          | 8      |

## MISCELLANEOUS DIVISION.

REPORT OF THE OPERATIONS OF THE DIVISION DURING THE FISCAL YEAR ENDING JUNE 30, 1887.

## REIMBURSEMENT SECTION.

|                                                                                           |        |
|-------------------------------------------------------------------------------------------|--------|
| Number of claims on hand as per last report.....                                          | 690    |
| Number of new claims received during fiscal year.....                                     | 1,922  |
| Total .....                                                                               | 2,612  |
| Number of claims reported to Second Comptroller, and disposed of, during fiscal year..... | *2,495 |
| Balance claims on hand June 30, 1887 .....                                                | 117    |
| Letters received.....                                                                     | 3,102  |
| Letters written.....                                                                      | 7,251  |
| Reimbursement vouchers examined .....                                                     | 18,351 |
| Transcripts mailed to pension agents.....                                                 | 3,704  |
| Reimbursement blanks mailed applicants .....                                              | 2,059  |

## COPYING SECTION.

|                                              |        |
|----------------------------------------------|--------|
| Miscellaneous papers registered .....        | 4,130  |
| Miscellaneous papers copied.....             | 18,698 |
| Miscellaneous papers compared.....           | 16,635 |
| Difference sheets registered .....           | 1,120  |
| Difference sheets copied .....               | 6,205  |
| Difference sheets compared.....              | 5,666  |
| Letters recorded.....                        | 867    |
| Letters compared.....                        | 867    |
| Names indexed .....                          | 1,857  |
| Names abstracted from rolls of war 1812..... | 2,176  |

## RECORDS AND FILES SECTION.

|                                                                              |        |
|------------------------------------------------------------------------------|--------|
| New settlement added to files .....                                          | 18,226 |
| Of this number are—                                                          |        |
| Accounts of quartermasters, subsistence, engineers, and Signal Service ..... | 1,790  |
| Pension and reimbursement settlements.....                                   | 2,544  |
| Miscellaneous claims .....                                                   | 9,648  |
| Property returns .....                                                       | 4,244  |
| Total .....                                                                  | 18,226 |

Two hundred and seventy-five pension abstracts have been bound, and 170 are now ready to be bound.  
There are yet about 730 unbound.

\*Amount involved in settlement, \$113,923.16.



NUMBER OF CLAIMS FOR REIMBURSEMENT RECEIVED AND SETTLED, AMOUNT INVOLVED IN SETTLEMENT, NUMBER OF CLAIMS REMAINING ON HAND, AND NUMBER OF CLERKS EMPLOYED IN THIS CLASS OF WORK DURING THE FISCAL YEARS 1883 TO 1887, BOTH INCLUSIVE; SHOWING, ALSO, INCREASE PER CENT. IN NUMBER OF CLAIMS RECEIVED AND DISPOSED OF, DECREASE PER CENT. IN NUMBER OF CLAIMS REMAINING ON HAND AND UNDISPOSED OF AT END OF EACH SUCH FISCAL YEARS, AND DECREASE IN NUMBER OF CLERKS EMPLOYED.

| Period.                                                                                                                          | Number. | Number settled. | Number remaining on hand undisposed of. | Amount involved in settlement. | Number clerks employed. |
|----------------------------------------------------------------------------------------------------------------------------------|---------|-----------------|-----------------------------------------|--------------------------------|-------------------------|
| Fiscal year 1883:<br>Received from August, 1882, to June 30, 1883.....                                                           | 2, 214  | 1, 378          | 836                                     | \$89, 884. 09                  | 6                       |
| Fiscal year 1884:<br>On hand, undisposed of, July 1, 1883..... 836<br>Received from July 1, 1883, to June 30, 1884.... 1, 451    | 2, 287  | 1, 341          | 946                                     | 97, 685 76                     | 5                       |
| Fiscal year 1885:<br>On hand, undisposed of, July 1, 1884..... 946<br>Received from July 1, 1884, to June 30, 1885.... 1, 493    | 2, 439  | 1, 325          | 1, 114                                  | 99, 793. 76                    | 5                       |
| Fiscal year 1886:<br>On hand, undisposed of, July 1, 1885..... 1, 114<br>Received from July 1, 1885, to June 30, 1886.... 1, 758 | 2, 872  | 2, 182          | 690                                     | 88, 641. 34                    | 4                       |
| Fiscal year 1887:<br>On hand, undisposed of, July 1, 1886..... 690<br>Received from July 1, 1886, to June 30, 1887.... 1, 922    | 2, 612  | 2, 495          | 117                                     | 113, 923. 16                   | 2                       |

| Period.              | Increase.           |                    |                     | Decrease.          |                     |
|----------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
|                      | In claims received. | In claims settled. | In amount involved. | In claims on hand. | In clerks employed. |
| 1887 over 1886 ..... | 164                 | 313                | \$25, 281. 82       | 573                | 2                   |
| 1887 over 1885 ..... | 429                 | 1, 170             | 14, 129. 40         | 1, 007             | 3                   |
| 1887 over 1884 ..... | 471                 | 1, 154             | 16, 237. 40         | 829                | 3                   |
| 1887 over 1883 ..... | (*)                 | 1, 117             | 24, 039. 07         | 719                | 4                   |

\*There were 292 more claims received in 1883 than in 1887.

|                                                                                                  | Per cent.                       |
|--------------------------------------------------------------------------------------------------|---------------------------------|
| Increase of claims received during 1887 over the average of preceding years.....                 | .11 <sup>1</sup> / <sub>8</sub> |
| Increase of claims settled during 1887 over the average of preceding years.....                  | .51                             |
| Increase of amount involved during 1887 over the average of preceding years.....                 | .21                             |
| Decrease of claims "on hand" at end of fiscal year 1887 over the average of preceding years..... | .78                             |

NUMBER OF NEW SETTLEMENTS ADDED TO THE FILES DURING THE FISCAL YEARS 1883 TO 1887, BOTH INCLUSIVE, AND SHOWING INCREASE IN NUMBER FILED IN 1887 OVER THAT FILED IN PRIOR YEARS.

| Years.    | Cases filed. | Increase in 1877. |
|-----------|--------------|-------------------|
| 1883..... | 13, 594      | 4, 632            |
| 1884..... | 11, 306      | 6, 920            |
| 1885..... | 11, 060      | 7, 166            |
| 1886..... | 15, 583      | 2, 683            |
| 1887..... | 18, 226      | .....             |



## MILITARY DIVISION.

## REPORT OF THE OPERATIONS OF THE MILITARY DIVISION, THIRD AUDITOR'S OFFICE, FOR FISCAL YEAR ENDING JUNE 30, 1887.

| Money accounts.             | On hand. |                | Received. |                 | Settled. |                 |
|-----------------------------|----------|----------------|-----------|-----------------|----------|-----------------|
|                             | No.      | Amount.        | No.       | Amount.         | No.      | Amount.         |
| Quartermaster accounts..... | 799      | \$1,557,345.97 | 3,265     | \$10,708,338.45 | 2,760    | \$10,318,363.57 |
| Engineer accounts.....      | 440      | 3,114,647.74   | 729       | 6,973,338.72    | 899      | 8,169,072.36    |
| Subsistence accounts.....   | 1,150    | 973,856.35     | 2,745     | 2,641,975.08    | 2,412    | 2,451,009.16    |
| Signal accounts.....        | 106      | 340,456.66     | 138       | 572,293.91      | 183      | 643,379.56      |
| Total.....                  | 2,495    | 5,986,306.72   | 6,877     | 20,895,946.16   | 6,254    | 21,581,824.65   |

| Money accounts.           | Unsettled. |                | Supplemental. |              | Property returns. |           |          |            |
|---------------------------|------------|----------------|---------------|--------------|-------------------|-----------|----------|------------|
|                           | No.        | Amount.        | No.           | Amount.      | On hand.          | Received. | Settled. | Unsettled. |
| Quartermaster accounts .. | 1,304      | \$1,947,320.85 | 290           | \$278,459.79 | 402               | 3,245     | 3,164    | 483        |
| Engineer accounts.....    | 270        | 1,918,914.10   | 7             | 162,008.78   | 583               | 1,729     | 1,898    | 414        |
| Subsistence accounts..... | 1,483      | 1,164,822.27   | 45            | 13,900.83    | 645               | 3,054     | 3,068    | 631        |
| Signal accounts.....      | 61         | 269,371.01     | 31            | 849,671.10   | 108               | 849       | 815      | 142        |
| Total.....                | 3,118      | 5,300,428.23   | 373           | 1,304,040.50 | 1,738             | 8,877     | 8,945    | 1,670      |

## RECAPITULATION.

|                                        | No.   | Amount.        |
|----------------------------------------|-------|----------------|
| Money accounts:                        |       |                |
| On hand per last report.....           | 2,495 | \$5,986,306.72 |
| Received.....                          | 6,877 | 20,895,946.16  |
| Supplemental settlements.....          | 373   | 1,304,040.50   |
| Total.....                             | 9,745 | 28,186,293.38  |
| Money accounts:                        |       |                |
| Regular settlements reported.....      | 6,254 | 21,581,824.65  |
| Supplemental settlement, reported..... | 373   | 1,304,040.50   |
| Total.....                             | 6,627 | 22,885,865.15  |
| Remaining on hand.....                 | 3,118 | 5,300,428.23   |
| Letters written.....                   |       | 8,529          |
| Vouchers examined.....                 |       | 930,714        |
| Pages MSS. written.....                |       | 21,379         |
| Clerks employed.....                   |       | 24 + average   |
| Calls answered.....                    |       | 3,739          |

## WHEN THE UNSETTLED ACCOUNTS WERE RECEIVED.

|                | Quartermaster. |       | Engineer. |       | Subsistence. |       | Signal. |      | Total. |
|----------------|----------------|-------|-----------|-------|--------------|-------|---------|------|--------|
|                | 1886.          | 1887. | 1886.     | 1887. | 1886.        | 1887. | 1887.   | 18 . |        |
| January.....   |                | 4     |           | 7     |              | 159   | 9       |      | 179    |
| February.....  |                | 120   |           | 10    |              | 131   | 2       |      | 263    |
| March.....     |                | 68    |           | 55    |              | 126   | 23      |      | 272    |
| April.....     |                | 159   |           | 59    |              | 235   |         |      | 453    |
| May.....       |                | 451   |           | 44    |              | 283   | 11      |      | 789    |
| June.....      |                | 498   |           | 68    |              | 304   | 16      |      | 886    |
| July.....      |                |       | 2         |       |              |       |         |      | 2      |
| August.....    |                |       | 5         |       |              |       |         |      | 5      |
| September..... |                |       | 3         |       | 45           |       |         |      | 48     |
| October.....   |                |       | 4         |       | 25           |       |         |      | 29     |
| November.....  |                |       | 5         |       | 40           |       |         |      | 45     |
| December.....  | 4              |       | 8         |       | 135          |       |         |      | 147    |
| Total.....     | 4              | 1,300 | 27        | 243   | 245          | 1,238 | 61      |      | 3,118  |



## COLLECTION DIVISION.

REPORT OF THE OPERATIONS OF THE DIVISION FOR THE FISCAL YEAR ENDING  
JUNE, 1887.

|                                     | Cases from the Quarter-<br>master-General's Office. | Cases from the Claims<br>Division of this office. | Pension and bounty land<br>cases war of 1812. | Pension cases on account<br>service in the Quarter-<br>master's Department<br>of the Army in the<br>Mexican and the civil<br>wars. | Cases prepared for suit. | Transcripts prepared for<br>authentication. | Names of soldiers of the<br>war of 1812 copied for<br>alphabetical arrange-<br>ment. |
|-------------------------------------|-----------------------------------------------------|---------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------------------------------------|--------------------------------------------------------------------------------------|
| On hand July 1, 1886 .....          | 142                                                 | 147                                               | 1                                             | 19                                                                                                                                 | .....                    | 4                                           | .....                                                                                |
| Received during the year .....      | 845                                                 | 667                                               | 811                                           | 382                                                                                                                                | 26                       | 65                                          | .....                                                                                |
| Total .....                         | 987                                                 | 814                                               | 812                                           | 403                                                                                                                                | 26                       | 69                                          | .....                                                                                |
| Work accomplished during year ..... | 984                                                 | 762                                               | 803                                           | 398                                                                                                                                | 26                       | 67                                          | 54.067                                                                               |
| On hand July 1, 1887 .....          | 3                                                   | 52                                                | 9                                             | 5                                                                                                                                  | .....                    | 2                                           | .....                                                                                |

## CLAIMS DIVISION.

## CLAIMS RECEIVED AND DISPOSED OF DURING THE YEAR ENDING JUNE 30, 1887.

|                                                             | No.    | Amount<br>claimed. | Amount<br>allowed. |
|-------------------------------------------------------------|--------|--------------------|--------------------|
| <i>Miscellaneous.</i>                                       |        |                    |                    |
| On hand July 1, 1886 .....                                  | 9,652  | \$2,299,252.95     | .....              |
| Received during year .....                                  | 7,307  | 4,119,633.94       | .....              |
| Total .....                                                 | 16,959 | 6,418,886.89       | .....              |
| Disposed of during year .....                               | 14,278 | 6,088,419.70       | \$1,930,926.98     |
| On hand June 30, 1887 .....                                 | 2,681  | 330,467.19         | .....              |
| <i>Lost vessels, etc., March 3, 1849.</i>                   |        |                    |                    |
| On hand July 1, 1886 .....                                  | 18     | 26,755.00          | .....              |
| Received during year .....                                  | 2      | 4,308.00           | .....              |
| Total .....                                                 | 20     | 31,063.00          | .....              |
| Disposed of during year .....                               | 1      | 3,000.00           | 3,000.00           |
| On hand June 30, 1887 .....                                 | 19     | 28,063.00          | .....              |
| <i>Oregon and Washington Indian war claims of 1855-'56.</i> |        |                    |                    |
| On hand July 1, 1886 .....                                  | 719    | 15,595.80          | .....              |
| Received during year .....                                  | 30     | 666.50             | .....              |
| Total .....                                                 | 749    | 16,262.30          | .....              |
| Disposed of during year .....                               | 55     | 4,600.30           | 3,365.97           |
| On hand June 30, 1887 .....                                 | 694    | 11,662.00          | .....              |

Number of letters written during the year, 9,871.  
Number of letters written during the year, 95.



## PENSION DIVISION.

ACCOUNTS OF PENSION AGENTS AND AMOUNTS INVOLVED, ON HAND JULY 1, 1886,  
RECEIVED AND AUDITED DURING THE FISCAL YEAR, AND REMAINING UNSETTLED  
JUNE 30, 1887.

|                                                     | Army pensions. |                    | Arrears of Army pensions. |              | Total. |                    |
|-----------------------------------------------------|----------------|--------------------|---------------------------|--------------|--------|--------------------|
|                                                     | No.            | Amount.            | No.                       | Amount.      | No.    | Amount.            |
| Accounts on hand July 1, 1886 .....                 | 61             | \$12, 446, 349. 03 | 28                        | \$7, 858. 39 | 89     | \$12, 454, 207. 42 |
| Accounts received during fiscal year ...            | 219            | 71, 667, 410. 53   | 203                       | 22, 066. 28  | 422    | 71, 689, 476. 81   |
| Total .....                                         | 280            | 84, 113, 759. 56   | 231                       | 29, 924. 67  | 511    | 84, 143, 684. 23   |
| Accounts reported to Second Comp-<br>troller .....  | 233            | 73, 206, 968. 14   | 146                       | 26, 444. 44  | 379    | 73, 233, 412. 58   |
| Accounts remaining unsettled June 30,<br>1887 ..... | 47             | 10, 906, 791. 42   | 85                        | 3, 480. 23   | 132    | 10, 910, 271. 65   |
| Total .....                                         | 280            | 84, 113, 759. 56   | 231                       | 29, 924. 67  | 511    | 84, 143, 684. 23   |

## MISCELLANEOUS ACCOUNTS RECEIVED AND AUDITED DURING THE FISCAL YEAR.

|                                                                    | No. | Amount.        |
|--------------------------------------------------------------------|-----|----------------|
| Supplemental settlements of accounts of pension agents .....       | 110 | \$122, 375. 75 |
| Claims for lost, destroyed, and canceled pension checks, etc ..... | 149 | 5, 209. 00     |
| Total .....                                                        | 259 | 127, 584. 75   |

|                                                                                |             |
|--------------------------------------------------------------------------------|-------------|
| Notifications of issue of original pension certificates recorded .....         | 40, 192     |
| Notifications of issue of increase pension certificates recorded .....         | 41, 092     |
| Notifications of issue of restoration pension certificates recorded .....      | 2, 685      |
| Notifications of issue of reissue pension certificates recorded .....          | 7, 709      |
| Notifications of issue of arrears pension certificates recorded .....          | 35          |
| Transfers noted on rolls .....                                                 | 15, 435     |
| Changes noted on rolls .....                                                   | 10, 268     |
| Corrections noted on rolls .....                                               | 2, 639      |
| Pension vouchers examined .....                                                | 1, 461, 971 |
| Payments entered on rolls .....                                                | 1, 440, 500 |
| Pages of abstracts added .....                                                 | 55, 304     |
| Pages of miscellaneous copied .....                                            | 5, 677      |
| Vouchers withdrawn from files .....                                            | 9, 065      |
| Names, etc., transcribed .....                                                 | 122, 050    |
| Letters received and registered .....                                          | 5, 641      |
| Letters written .....                                                          | 6, 345      |
| Letters copied .....                                                           | 4, 198      |
| Letters indexed .....                                                          | 9, 154      |
| Pension checks verified before payment, involving \$26,964.22 .....            | 627         |
| Certificates of deposit designated for listing, involving \$2,450,117.63 ..... | 474         |
| Average number of clerks employed .....                                        | 33          |



CONSOLIDATED STATEMENT OF WORK ON HAND AT DATE OF CONSOLIDATION OF AGENCIES, JULY 1, 1877; AMOUNT RECEIVED AND DISPOSED OF DURING EACH FISCAL YEAR SINCE THAT DATE, AND AMOUNT REMAINING ON HAND AT CLOSE OF EACH FISCAL YEAR; ALSO AVERAGE NUMBER OF CLERKS EMPLOYED EACH YEAR.

| Period.                        | Pension Office notifications. |                |          | Pension vouchers.  |              |              |          | Accounts for settlement |                       |                                    |                       | Average number of clerks employed. |                    |                       |
|--------------------------------|-------------------------------|----------------|----------|--------------------|--------------|--------------|----------|-------------------------|-----------------------|------------------------------------|-----------------------|------------------------------------|--------------------|-----------------------|
|                                | Re-<br>ceived.                | Re-<br>corded. | On hand. | Paid by<br>agents. | Received.    | Examined.    | On hand. | Received.               |                       | Reported to Second<br>Comptroller. |                       |                                    | Remaining on hand. |                       |
|                                |                               |                |          |                    |              |              |          | No.                     | Amount in-<br>volved. | No.                                | Amount in-<br>volved. |                                    | No.                | Amount in-<br>volved. |
|                                |                               |                |          |                    |              |              |          |                         |                       |                                    |                       |                                    |                    |                       |
| On hand July 1, 1877 .....     | 4, 040                        | .....          | 4, 040   | .....              | 243, 692     | .....        | 243, 692 | 291                     | \$2, 857, 304. 71     | .....                              | .....                 | 291                                | \$2, 857, 304. 71  | .....                 |
| Fiscal year, 1878.....         | 29, 949                       | 26, 099        | 7, 890   | 874, 369           | 873, 846     | 867, 157     | 250, 381 | 538                     | 33, 194, 149. 18      | 715                                | \$24, 133, 591. 52    | 114                                | 11, 917, 862. 37   | 36                    |
| 1879.....                      | 41, 794                       | 36, 335        | 13, 349  | 830, 734           | 835, 547     | 968, 191     | 117, 737 | 256                     | 26, 123, 111. 64      | 281                                | 25, 765, 870. 58      | 89                                 | 12, 275, 103. 43   | 37                    |
| 1880.....                      | 72, 126                       | 42, 813        | 42, 662  | 957, 548           | 935, 239     | 832, 890     | 220, 086 | 547                     | 61, 010, 132. 95      | 277                                | 31, 169, 748. 01      | 359                                | 42, 115, 488. 37   | 35                    |
| 1881.....                      | 38, 434                       | 67, 142        | 13, 954  | 979, 811           | 975, 911     | 759, 773     | 436, 224 | 449                     | 50, 666, 841. 54      | 555                                | 54, 973, 659. 39      | 253                                | 37, 808, 670. 52   | 36                    |
| 1882.....                      | 50, 064                       | 57, 730        | 6, 288   | 1, 037, 467        | 1, 035, 120  | 828, 175     | 643, 169 | 455                     | 50, 191, 885. 62      | 416                                | 37, 528, 064. 66      | 292                                | 50, 472, 491. 48   | 39                    |
| 1883.....                      | 60, 018                       | 18, 686        | 47, 620  | 1, 143, 612        | 1, 123, 700  | 971, 872     | 794, 997 | 1, 796                  | 55, 131, 872. 60      | 1, 773                             | 41, 665, 163. 29      | 315                                | 63, 939, 200. 79   | 49                    |
| 1884.....                      | 57, 423                       | 87, 276        | 17, 767  | 1, 226, 119        | 1, 200, 649  | 1, 154, 811  | 840, 835 | 1, 868                  | 57, 671, 129. 86      | 1, 819                             | 49, 521, 153. 00      | 364                                | 72, 089, 177. 65   | 54                    |
| 1885.....                      | 70, 610                       | 81, 188        | 7, 189   | 1, 284, 367        | 1, 353, 480  | 1, 620, 850  | 573, 465 | 1, 862                  | 68, 264, 445. 43      | 1, 874                             | 95, 106, 144. 35      | 352                                | 45, 247, 478. 73   | 52                    |
| 1886.....                      | 75, 542                       | 79, 221        | 3, 510   | 1, 375, 959        | 1, 370, 933  | 1, 912, 294  | 32, 104  | 1, 149                  | 63, 989, 888. 97      | 1, 412                             | 96, 783, 160. 28      | 89                                 | 12, 454, 207. 42   | 41                    |
| 1887.....                      | 101, 363                      | 91, 710        | 13, 163  | 1, 502, 749        | 1, 475, 809  | 1, 461, 971  | 45, 942  | 681                     | 71, 817, 061. 56      | 638                                | 73, 360, 997. 33      | 132                                | 10, 910, 271. 65   | 33                    |
| Total .....                    | 601, 363                      | 588, 200       | .....    | 11, 212, 735       | 11, 423, 926 | 11, 377, 984 | .....    | 9, 892                  | 540, 917, 824. 06     | 9, 760                             | 530, 007, 552. 41     | .....                              | .....              | .....                 |
| Deduct amount disposed of..... | 588, 200                      | .....          | .....    | .....              | 11, 377, 984 | .....        | .....    | 9, 760                  | 530, 007, 552. 41     | .....                              | .....                 | .....                              | .....              | .....                 |
| On hand June 30, 1877.....     | 13, 163                       | .....          | .....    | .....              | 45, 942      | .....        | .....    | 132                     | 10, 910, 271. 65      | .....                              | .....                 | .....                              | .....              | .....                 |



AMOUNTS PAID TO EACH CLASS OF PENSIONERS, ETC., AS SHOWN BY ACCOUNTS-CURRENT OF PENSION AGENTS, DURING YEAR ENDED JUNE 30, 1887.

| Agency.               | Agent.                | Army pensions. |               |              |                      |
|-----------------------|-----------------------|----------------|---------------|--------------|----------------------|
|                       |                       | Invalids.      | Widows.       | Minors.      | Dependent relatives. |
| Augusta, Me.....      | J. D. Anderson .....  | \$1,413,884.85 | \$265,311.75  | \$27,684.42  | \$365,789.69         |
| Boston, Mass.....     | B. F. Peach, jr.....  | 2,412,508.42   | 837,461.29    | 36,962.06    | 470,298.75           |
| Chicago, Ill.....     | M. A. Mulligan.....   | 4,317,773.29   | 972,524.76    | 225,987.30   | 544,380.94           |
| Columbus, Ohio.....   | G. H. Bargar .....    | 5,144,735.32   | 1,226,059.94  | 135,796.38   | 799,540.77           |
| Concord, N. H.....    | T. P. Cheney .....    | 400,571.42     | 85,592.82     | 7,584.15     | 113,999.22           |
| Do.....               | W. H. D. Cochrane..   | 1,203,022.15   | 246,519.55    | 18,664.34    | 260,509.35           |
| Des Moines, Iowa...   | C. S. Lake .....      | 3,428,402.41   | 470,401.93    | 76,710.13    | 410,152.40           |
| Detroit, Mich.....    | Robt. McKinstry...    | 2,833,226.14   | 389,388.21    | 65,631.52    | 401,631.42           |
| Indianapolis, Ind...  | C. A. Zollinger ..... | 4,545,309.26   | 929,883.32    | 204,847.37   | 503,779.45           |
| Knoxville, Tenn...    | Robt. L. Taylor.....  | 624,217.62     | 198,618.56    | 64,062.21    | 116,241.55           |
| Do.....               | J. H. Wagner.....     | 1,011,529.23   | 361,882.04    | 67,256.17    | 209,161.28           |
| Do.....               | D. A. Carpenter ..... | 616,282.75     | 189,309.90    | 37,177.66    | 104,751.21           |
| Louisville, Ky.....   | D. C. Buell .....     | 1,511,702.80   | 404,648.83    | 80,188.18    | 308,246.09           |
| Milwaukee, Wis.....   | A. B. Judd .....      | 2,914,607.13   | 465,382.31    | 50,239.80    | 455,672.15           |
| New York City, N.Y.   | F. Sigel .....        | 1,975,390.49   | 681,354.60    | 38,694.50    | 444,653.79           |
| Philadelphia, Pa..... | Wm. W. H. Davis ..    | 2,375,741.89   | 728,418.00    | 52,618.62    | 550,731.25           |
| Pittsburgh, Pa.....   | Russell Errett .....  | 1,894,271.80   | 386,729.55    | 40,563.14    | 459,711.78           |
| Do.....               | Wm. H. Barclay.....   | 547,638.86     | 101,505.19    | 10,848.70    | 111,822.74           |
| San Francisco, Cal... | T. H. Allen .....     | 512,210.46     | 64,809.13     | 11,777.15    | 25,916.27            |
| Syracuse, N. Y.....   | T. L. Poole .....     | 3,015,987.42   | 667,380.64    | 48,311.16    | 737,180.11           |
| Topeka, Kans.....     | G. W. Glick .....     | 4,406,474.49   | 696,583.12    | 172,780.69   | 386,229.72           |
| Washington, D. C....  | S. L. Willson .....   | 2,844,434.87   | 510,014.30    | 55,514.79    | 263,306.27           |
| Total .....           |                       | 49,949,923.07  | 10,879,779.74 | 1,529,900.44 | 8,043,706.20         |

| Agency.               | Agent.                | War of 1812. |              | Mexican war pensions. |          | Fees of examining surgeons. |
|-----------------------|-----------------------|--------------|--------------|-----------------------|----------|-----------------------------|
|                       |                       | Survivors.   | Widows.      | Survivors.            | Widows.  |                             |
| Augusta, Me.....      | J. D. Anderson .....  | \$11,957.33  | \$117,963.60 | \$195.31              | .....    | \$35,542.07                 |
| Boston, Mass.....     | B. F. Peach, jr.....  | 6,282.66     | 123,677.35   | 1,033.23              | \$133.32 | 38,999.73                   |
| Chicago, Ill.....     | M. A. Mulligan.....   | 4,099.73     | 74,707.89    | 1,833.15              | 66.66    | 94,800.49                   |
| Columbus, Ohio.....   | G. H. Bargar .....    | 8,192.80     | 143,415.62   | 3,916.27              | 166.65   | 132,881.94                  |
| Concord, N. H.....    | T. P. Cheney .....    | 1,512.26     | 17,168.94    | .....                 | .....    | 17,921.26                   |
| Do.....               | W. H. D. Cochrane ..  | 3,744.80     | 49,359.07    | 466.62                | 66.66    | 14,986.60                   |
| Des Moines, Iowa...   | C. S. Lake .....      | 2,302.40     | 40,392.95    | 1,233.21              | .....    | 92,828.12                   |
| Detroit, Mich.....    | Robt. McKinstry...    | 4,770.93     | 48,345.61    | 1,466.52              | 33.33    | 59,489.25                   |
| Indianapolis, Ind...  | C. A. Zollinger ..... | 4,525.87     | 69,076.01    | 4,533.95              | 316.63   | 121,230.90                  |
| Knoxville, Tenn...    | Robt. L. Taylor.....  | 5,917.33     | 128,083.08   | .....                 | .....    | 21,875.20                   |
| Do.....               | J. H. Wagner.....     | 9,006.20     | 221,426.36   | .....                 | .....    | 16,513.58                   |
| Do.....               | D. A. Carpenter.....  | 3,867.06     | 115,267.31   | 10,548.11             | 299.97   | 13,240.66                   |
| Louisville, Ky.....   | D. C. Buell .....     | 3,372.86     | 67,866.48    | 4,665.99              | 99.99    | 35,631.25                   |
| Milwaukee, Wis.....   | A. B. Judd .....      | 3,347.47     | 28,653.33    | 766.59                | 33.33    | 66,444.88                   |
| New York City, N.Y.   | F. Sigel .....        | 6,118.67     | 94,024.95    | 1,753.99              | 208.31   | 26,163.02                   |
| Philadelphia, Pa..... | Wm. W. H. Davis ..    | 1,998.67     | 56,866.67    | 2,375.76              | 333.30   | 44,282.06                   |
| Pittsburgh, Pa.....   | Russell Errett .....  | 2,531.47     | 44,793.35    | 18.66                 | .....    | 50,552.05                   |
| Do.....               | Wm. H. Barclay .....  | 648.00       | 13,325.60    | 1,405.52              | 66.66    | 8,574.00                    |
| San Francisco, Cal... | T. H. Allen .....     | 1,319.17     | 11,654.80    | 3,191.51              | 66.66    | 7,870.20                    |
| Syracuse, N. Y.....   | T. L. Poole .....     | 1,700.52     | 150,956.68   | 841.58                | 33.33    | 55,181.65                   |
| Topeka, Kans.....     | G. W. Glick .....     | 3,658.67     | 69,110.69    | 7,262.94              | 266.64   | 108,264.27                  |
| Washington, D. C....  | S. L. Willson .....   | 4,962.14     | 79,482.02    | 5,639.77              | 266.64   | 26,451.74                   |
| Total .....           |                       | 105,837.01   | 1,765,618.36 | 53,148.68             | 2,548.08 | 1,089,724.92                |



## AMOUNTS PAID TO EACH CLASS OF PENSIONERS, ETC—Continued.

| Agency.                  | Agent.                 | Expenses of agencies. |             |           |         |         |                      | Total.         |
|--------------------------|------------------------|-----------------------|-------------|-----------|---------|---------|----------------------|----------------|
|                          |                        | Salaries.             | Clerk hire. | Rent.     | Fuel.   | Lights. | Contingent expenses. |                |
| Augusta, Me.....         | J. D. Anderson.....    | \$4,000.00            | \$3,493.16  | \$428.00  | \$87.58 | \$13.20 | \$400.00             | \$2,246,750.96 |
| Boston, Mass.....        | B. F. Peach, jr.....   | 4,000.00              | 9,865.16    | .....     | .....   | .....   | 499.92               | 3,941,721.89   |
| Chicago, Ill.....        | M. A. Mulligan.....    | 4,000.00              | 14,221.37   | .....     | .....   | .....   | 615.73               | 6,255,011.31   |
| Columbus, Ohio.....      | G. H. Bargar.....      | 4,000.00              | 14,518.95   | 1,780.00  | .....   | 114.32  | 993.31               | 7,616,112.27   |
| Concord, N. H.....       | T. P. Cheney.....      | 1,222.22              | 1,202.50    | 168.75    | 25.00   | 5.00    | 6.60                 | 646,980.14     |
| Do.....                  | W. H. D. Cochrane..... | 2,777.78              | 3,590.00    | 506.25    | 75.00   | 33.00   | 192.30               | 1,804,513.47   |
| Des Moines, Iowa.....    | C. S. Lake.....        | 4,000.00              | 6,914.00    | 1,135.00  | .....   | 29.36   | 611.96               | 4,535,113.87   |
| Detroit, Mich.....       | Robt. McKinstry.....   | 3,999.99              | 6,890.00    | 1,200.00  | 155.00  | 61.02   | 539.50               | 3,816,828.44   |
| Indianapolis, Ind.....   | C. A. Zollinger.....   | 4,000.00              | 13,175.00   | 1,000.01  | .....   | .....   | 875.00               | 6,402,552.77   |
| Knoxville, Tenn.....     | Robt. L. Taylor.....   | 1,344.45              | 2,543.00    | .....     | .....   | .....   | 85.20                | 1,162,988.20   |
| Do.....                  | J. H. Wagner.....      | 1,722.22              | 3,095.49    | .....     | .....   | .....   | 281.09               | 1,901,873.66   |
| Do.....                  | D. A. Carpenter.....   | 933.34                | 1,656.00    | .....     | .....   | .....   | 100.00               | 1,093,433.97   |
| Louisville, Ky.....      | D. C. Buell.....       | 4,000.00              | 3,710.00    | .....     | .....   | .....   | 250.00               | 2,424,382.47   |
| Milwaukee, Wis.....      | A. B. Judd.....        | 4,000.00              | 7,176.51    | 1,796.04  | .....   | 20.44   | 529.05               | 3,998,669.03   |
| New York City, N. Y..... | F. Sigel.....          | 4,000.00              | 8,998.02    | 4,833.34  | .....   | 13.49   | 400.00               | 3,286,607.17   |
| Philadelphia, Pa.....    | Wm. W. H. Davis.....   | 4,000.00              | 8,744.50    | .....     | .....   | .....   | 412.60               | 3,826,523.32   |
| Pittsburgh, Pa.....      | Russell Errett.....    | 3,499.99              | 5,439.00    | 1,500.00  | 93.54   | 70.40   | 229.15               | 2,890,003.88   |
| Do.....                  | Wm. H. Barclay.....    | 500.00                | 1,225.00    | 500.00    | 8.75    | 7.90    | 107.01               | 798,183.93     |
| San Francisco, Cal.....  | T. H. Allen.....       | 4,000.00              | 2,726.00    | 640.00    | 20.25   | .....   | 317.25               | 646,518.85     |
| Syracuse, N. Y.....      | T. L. Poole.....       | 4,000.00              | 9,025.00    | 1,010.00  | .....   | 18.75   | 450.00               | 4,702,076.84   |
| Topeka, Kans.....        | G. W. Glick.....       | 4,000.00              | 9,214.33    | .....     | .....   | .....   | 599.86               | 5,864,445.42   |
| Washington, D. C.....    | S. L. Willson.....     | 4,000.00              | 10,350.00   | 2,000.00  | 118.00  | 39.52   | 505.00               | 3,807,085.06   |
| Total.....               |                        | 71,999.99             | 147,772.99  | 18,497.39 | 583.12  | 426.40  | 9,000.53             | 73,668,376.92  |

## AMOUNT OF ARREARS OF ARMY PENSIONS DISBURSED BY PENSION AGENTS DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| Agency.                  | Agent.                   | Invalids.  | Widows.  | Total.     |
|--------------------------|--------------------------|------------|----------|------------|
| Augusta, Me.....         | John D. Anderson.....    | .....      | .....    | .....      |
| Boston, Mass.....        | B. F. Peach, jr.....     | .....      | .....    | .....      |
| Chicago, Ill.....        | Marian A. Mulligan.....  | \$4,310.26 | .....    | \$4,310.26 |
| Columbus, Ohio.....      | G. H. Bargar.....        | 1,393.00   | \$674.67 | 2,067.67   |
| Concord, N. H.....       | Thomas P. Cheney.....    | 65.20      | .....    | 65.20      |
| Do.....                  | W. H. D. Cochrane.....   | 54.40      | .....    | 54.40      |
| Des Moines, Iowa.....    | C. S. Lake.....          | 739.47     | .....    | 739.47     |
| Detroit, Mich.....       | Robert McKinstry.....    | 853.92     | .....    | 853.92     |
| Indianapolis, Ind.....   | C. A. Zollinger.....     | 2,027.50   | .....    | 2,027.50   |
| Knoxville, Tenn.....     | R. L. Taylor.....        | 1,783.57   | .....    | 1,783.57   |
| Do.....                  | J. H. Wagner.....        | 618.20     | 1,048.28 | 1,666.48   |
| Do.....                  | D. A. Carpenter.....     | .....      | .....    | .....      |
| Louisville, Ky.....      | D. C. Buell.....         | 1,239.34   | 820.13   | 2,059.47   |
| Milwaukee, Wis.....      | A. B. Judd.....          | 543.64     | .....    | 543.64     |
| New York City, N. Y..... | Franz Sigel.....         | 1,853.96   | .....    | 1,853.96   |
| Philadelphia, Pa.....    | William W. H. Davis..... | 153.13     | .....    | 153.13     |
| Pittsburgh, Pa.....      | Russell Errett.....      | .....      | .....    | .....      |
| Do.....                  | William H. Barclay.....  | 90.48      | .....    | 90.48      |
| San Francisco, Cal.....  | T. H. Allen.....         | 412.27     | .....    | 412.27     |
| Syracuse, N. Y.....      | T. L. Poole.....         | .....      | .....    | .....      |
| Topeka, Kans.....        | G. W. Glick.....         | 310.53     | .....    | 320.53     |
| Washington, D. C.....    | S. L. Willson.....       | 171.73     | 768.27   | 940.00     |
| Total.....               |                          | 16,630.60  | 3,311.35 | 19,941.95  |



COMPARATIVE STATEMENT SHOWING DISBURSEMENTS BY PENSION AGENTS TO PENSIONERS AND EXAMINING SURGEONS DURING FISCAL YEARS 1884, 1885, 1886, AND 1887, AND ENTIRE EXPENSES OF THE AGENCIES DURING SAID YEARS, INCLUDING SALARIES OF AGENTS, CLERK HIRE, RENT, FUEL, LIGHTS, AND CONTINGENT EXPENSES, AND THE AVERAGE COST FOR EACH \$1,000 DISBURSED.

| Agency.                  | Year 1884.          |             |                                        | Year 1885.          |             |                                        | Year 1886.          |             |                                        | Year 1887.          |            |                                        |
|--------------------------|---------------------|-------------|----------------------------------------|---------------------|-------------|----------------------------------------|---------------------|-------------|----------------------------------------|---------------------|------------|----------------------------------------|
|                          | Disburse-<br>ments. | Expenses.   | Cost for<br>each \$1,000<br>disbursed. | Disburse-<br>ments. | Expenses.   | Cost for<br>each \$1,000<br>disbursed. | Disburse-<br>ments. | Expenses.   | Cost for<br>each \$1,000<br>disbursed. | Disburse-<br>ments. | Expenses.  | Cost for<br>each \$1,000<br>disbursed. |
| Augusta, Me.....         | \$1,804,034.89      | \$11,616.76 | \$6.44                                 | \$2,137,889.28      | \$10,872.76 | \$5.09                                 | \$2,021,596.13      | \$10,496.22 | \$5.19                                 | \$2,238,329.02      | \$8,421.94 | \$3.76                                 |
| Boston, Mass.....        | 3,661,250.56        | 19,356.01   | 5.29                                   | 3,908,441.68        | 16,390.77   | 4.19                                   | 3,580,926.55        | 16,667.51   | 4.65                                   | 3,927,356.81        | 14,365.08  | 3.62                                   |
| Chicago, Ill.....        | 5,265,947.06        | 22,571.51   | 4.29                                   | 5,742,760.51        | 20,962.45   | 3.65                                   | 5,739,477.53        | 23,457.54   | 4.08                                   | 6,240,484.47        | 18,837.10  | 3.02                                   |
| Columbus, Ohio.....      | 5,399,895.67        | 25,461.67   | 4.73                                   | 6,204,636.54        | 23,583.73   | 3.80                                   | 6,241,766.86        | 25,000.41   | 4.01                                   | 7,596,773.36        | 21,406.58  | 2.82                                   |
| Concord, N. H.....       | 2,026,400.65        | 13,662.62   | 6.74                                   | 2,324,244.48        | 11,383.14   | 4.90                                   | 2,277,244.40        | 12,420.94   | 5.45                                   | 2,441,808.81        | 9,804.40   | 4.02                                   |
| Des Moines, Iowa.....    | 3,695,001.65        | 16,681.69   | 4.52                                   | 3,767,942.88        | 15,235.15   | 4.04                                   | 3,926,786.55        | 14,501.95   | 3.69                                   | 4,523,163.02        | 12,690.32  | 2.81                                   |
| Detroit, Mich.....       | 2,806,590.34        | 14,206.86   | 5.06                                   | 3,182,337.14        | 14,924.85   | 4.69                                   | 3,054,168.80        | 16,202.83   | 5.31                                   | 3,804,836.85        | 12,845.51  | 3.37                                   |
| Indianapolis, Ind.....   | 4,573,591.60        | 19,117.87   | 4.18                                   | 5,465,168.12        | 18,773.48   | 3.43                                   | 5,481,046.14        | 23,439.98   | 4.27                                   | 6,385,530.26        | 19,050.01  | 2.98                                   |
| Knoxville, Tenn.....     | 2,800,814.24        | 14,798.48   | 5.28                                   | 3,200,883.42        | 13,395.21   | 4.19                                   | 3,382,862.03        | 14,149.33   | 4.18                                   | 4,149,985.09        | 11,760.79  | 2.81                                   |
| Louisville, Ky.....      | 1,484,240.66        | 8,769.52    | 5.91                                   | 1,823,755.01        | 8,138.23    | 4.46                                   | 2,041,245.51        | 8,734.55    | 4.28                                   | 2,418,481.94        | 7,960.00   | 3.29                                   |
| Milwaukee, Wis.....      | 3,156,940.87        | 15,042.94   | 4.76                                   | 3,701,654.99        | 14,838.21   | 4.01                                   | 3,560,400.60        | 15,035.67   | 4.22                                   | 3,985,690.63        | 13,522.04  | 3.39                                   |
| New York City, N. Y..... | 2,498,063.70        | 21,384.50   | 8.56                                   | 2,789,287.35        | 18,773.83   | 6.73                                   | 2,623,003.46        | 21,065.94   | 8.03                                   | 3,270,216.28        | 18,244.85  | 5.55                                   |
| Philadelphia, Pa.....    | 2,927,037.32        | 19,005.67   | 6.49                                   | 3,080,627.05        | 13,933.45   | 4.52                                   | 3,040,664.85        | 15,441.09   | 5.08                                   | 3,813,519.35        | 13,157.10  | 3.45                                   |
| Pittsburgh, Pa.....      | 3,128,251.00        | 17,540.19   | 5.61                                   | 3,276,137.10        | 15,784.14   | 4.82                                   | 3,069,687.85        | 15,019.43   | 4.89                                   | 3,675,097.55        | 13,180.74  | 3.59                                   |
| San Francisco, Cal.....  | 430,509.55          | 5,620.17    | 13.04                                  | 541,392.47          | 5,689.36    | 10.51                                  | 518,835.71          | 7,706.35    | 14.85                                  | 639,227.62          | 7,703.50   | 12.05                                  |
| Syracuse, N. Y.....      | 3,778,437.55        | 16,715.13   | 4.42                                   | 4,510,562.06        | 18,229.30   | 4.05                                   | 4,091,369.96        | 18,189.76   | 4.44                                   | 4,687,573.09        | 14,503.75  | 3.09                                   |
| Topeka, Kans.....        | 4,210,937.75        | 14,630.92   | 3.47                                   | 4,906,592.57        | 16,192.40   | 3.30                                   | 5,048,501.89        | 16,761.37   | 3.32                                   | 5,850,951.76        | 13,814.19  | 2.36                                   |
| Washington, D. C.....    | 3,454,450.79        | 20,248.06   | 5.86                                   | 4,042,200.06        | 18,876.09   | 4.67                                   | 3,772,158.64        | 20,432.97   | 5.42                                   | 3,791,012.54        | 17,012.52  | 4.49                                   |
| Total.....               | 57,102,395.85       | 296,430.57  | 5.19                                   | 64,597,512.71       | 275,976.55  | 4.27                                   | 63,471,743.46       | 294,724.14  | 4.64                                   | 73,440,038.45       | 248,280.42 | 3.38                                   |



STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSION AGENTS DURING FISCAL YEAR ENDED JUNE 30, 1887; ALSO,  
BALANCES COVERED INTO THE TREASURY DURING THE YEAR AND BALANCES REMAINING IN HANDS OF AGENTS JUNE 30, 1887.

ADVANCES, RECOVERIES, ETC.

| Agency.             | Agent.            | Army pen-<br>sions. | Surgeons.    | Salaries.  | Clerk-hire. | Rent.     | Fuel.   | Lights. | Contin-<br>gent. | Mexican<br>War. | Total.         |
|---------------------|-------------------|---------------------|--------------|------------|-------------|-----------|---------|---------|------------------|-----------------|----------------|
| Augusta, Me         | John D. Anderson  | \$2,249,950.00      | \$38,000.00  | \$4,000.00 | \$3,800.00  | \$950.00  | \$95.00 | \$70.00 | \$400.00         | \$15,000.00     | \$2,312,265.00 |
| Boston, Mass        | B. F. Peach, jr   | 3,980,000.00        | 47,000.00    | 4,000.00   | 10,000.00   |           |         |         | 500.00           | 15,000.00       | 4,056,500.00   |
| Do                  | do                | *98.80              | *3.60        |            |             |           |         |         |                  |                 |                |
| Chicago, Ill        | M. A. Mulligan    | 6,213,500.00        | 95,000.00    | 4,000.00   | 14,700.00   |           |         |         | 615.00           | 15,000.00       | 6,342,815.00   |
| Do                  | do                | *1,394.05           |              |            |             |           |         |         | *.75             |                 | 1,394.80       |
| Columbus, Ohio      | G. H. Bargar      | 7,472,840.00        | 133,000.00   | 4,000.00   | 14,530.00   | 1,850.00  | 75.00   | 150.00  | 1,000.00         | 15,000.00       | 7,642,445.00   |
| Do                  | do                | *151.01             |              |            |             |           |         |         |                  |                 | 151.01         |
| Concord, N. H.      | Thos. P. Cheney   | 800,000.00          | 25,000.00    | 2,000.00   | 2,500.00    | 350.00    | 50.00   | 20.00   | 100.00           |                 | 830,020.00     |
| Do                  | W. H. D. Cochrane | 2,025,000.00        | 20,000.00    | 2,777.78   | 3,790.00    | 680.00    | 75.00   | 75.00   | 200.00           | 30,000.00       | 2,082,597.78   |
| Des Moines, Iowa    | C. S. Lake        | 4,499,950.00        | 98,000.00    | 4,000.00   | 7,625.00    | 1,235.00  | 50.00   | 60.00   | 600.00           | 15,000.00       | 4,626,520.00   |
| Do                  | do                |                     |              |            |             |           |         |         | 111.96           |                 | 111.96         |
| Detroit, Mich       | Robt. McKinstry   | 3,744,725.00        | 61,000.00    | 4,333.33   | 6,890.00    | 1,200.00  | 155.00  | 80.00   | 540.00           | 15,000.00       | 3,833,923.33   |
| Indianapolis, Ind   | C. A. Zollinger   | 6,401,000.00        | 125,000.00   | 4,000.00   | 13,175.00   | 1,005.00  |         |         | 875.00           | 15,000.00       | 6,560,055.00   |
| Do                  | do                | *309.47             |              |            |             |           |         |         |                  |                 | 309.47         |
| Knoxville, Tenn     | Robt. L. Taylor   | 1,200,000.00        | 23,000.00    | 2,000.00   | 4,000.00    |           |         |         | 200.00           |                 | 1,229,200.00   |
| Do                  | J. H. Wagner      | 2,150,000.00        | 21,000.00    | 1,656.00   | 3,400.00    |           |         |         | 300.00           |                 | 2,176,356.00   |
| Do                  | do                | *20.00              |              | \$66.66    |             |           |         |         |                  |                 | 86.66          |
| Do                  | D. A. Carpenter   | 1,250,000.00        | 15,000.00    | 933.34     | 1,700.00    |           |         |         | 100.00           | 40,000.00       | 1,307,733.34   |
| Louisville, Ky      | D. C. Buell       | 2,446,950.00        | 38,000.00    | 4,000.00   | 3,710.00    |           |         |         | 250.00           | 20,000.00       | 2,512,910.00   |
| Do                  | do                | *66.00              |              |            |             |           |         |         |                  |                 | 66.00          |
| Milwaukee, Wis      | A. B. Judd        | 3,949,675.00        | 70,000.00    | 4,000.00   | 7,425.00    | 1,800.00  |         | 80.00   | 525.00           | 15,000.00       | 4,048,505.00   |
| Do                  | do                |                     |              |            |             |           |         |         | *4.05            |                 | 4.05           |
| New York City, N. Y | F. Sigel          | 3,239,925.00        | 35,000.00    | 4,000.00   | 9,000.00    | 5,235.00  | 75.00   | 75.00   | 400.00           | 15,000.00       | 3,308,710.00   |
| Do                  | do                | *130.74             |              |            |             |           |         |         | *5.50            |                 | 136.24         |
| Do                  | do                | *281.26             |              |            |             |           |         |         |                  |                 | 281.26         |
| Philadelphia, Pa    | Wm. W. H. Davis   | 3,850,000.00        | 51,000.00    | 4,000.00   | 8,745.00    |           |         |         | 410.00           | 15,000.00       | 3,929,155.00   |
| Do                  | do                | *371.96             |              |            |             |           |         |         | *2.60            |                 | 374.56         |
| Pittsburgh, Pa      | Russell Errett    | 2,899,975.00        | 51,000.00    | 3,333.33   | 5,450.00    | 2,500.00  | 125.00  | 90.00   | 300.00           | 15,000.00       | 2,977,773.33   |
| Do                  | do                | *525.07             | *581.00      | *166.66    |             |           |         |         | *3.25            |                 | 1,275.98       |
| Do                  | Wm. H. Barclay    | 850,000.00          | 12,000.00    | 500.00     | 1,225.00    | 500.00    | 50.00   | 50.00   | 125.00           | 15,000.00       | 879,450.00     |
| San Francisco, Cal  | T. H. Allen       | 1,050,000.00        | 18,000.00    | 5,000.00   | 3,300.00    | 800.00    | 75.00   |         | 450.00           | 15,000.00       | 1,092,625.00   |
| Do                  | do                | *72.00              |              |            |             |           |         |         |                  |                 | 72.00          |
| Syracuse, N. Y      | T. L. Poole       | 4,637,975.00        | 61,000.00    | 4,000.00   | 9,025.00    | 1,200.00  |         | 50.00   | 450.00           | 15,000.00       | 4,728,700.00   |
| Topeka, Kans        | G. W. Glick       | 6,007,905.00        | 112,000.00   | 5,666.67   | 13,175.00   |           |         |         | 800.00           | 15,000.00       | 6,244,566.67   |
| Do                  | do                | *186.80             | *20.00       |            |             |           |         |         |                  |                 | 206.80         |
| Washington, D. C    | S. L. Willson     | 3,999,950.00        | 36,000.00    | 4,000.00   | 10,350.00   | 2,000.00  | 150.00  | 75.00   | 505.00           | 15,000.00       | 4,068,030.00   |
| Total               |                   | 75,012,947.16       | 1,185,604.00 | 76,433.77  | 157,515.00  | 21,305.00 | 975.00  | 875.00  | 9,673.11         | 330,000.00      | 76,795,328.04  |

\*Recovered by agents and deposited to their official credit.

† Transferred from "Army pensions."

‡ Transferred from "Mexican war pensions."

§ Private funds due agent.



## STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSIEN AGENTS, ETC—Continued.

## DISBURSEMENTS.

| Agency.             | Agent.              | Army pen-<br>sions. | Surgeons.    | Salaries.  | Clerk-hire. | Rent.     | Fuel.   | Lights. | Conti-<br>gent. | Mexican<br>War. | Total.         |
|---------------------|---------------------|---------------------|--------------|------------|-------------|-----------|---------|---------|-----------------|-----------------|----------------|
| Augusta, Me.        | John D. Anderson    | \$2,202,591.64      | \$35,542.07  | \$4,000.00 | \$3,493.16  | \$428.00  | \$87.58 | \$13.20 | \$400.00        | \$195.31        | \$2,246,750.96 |
| Boston, Mass        | B. F. Peach, jr.    | 3,887,190.53        | 38,999.73    | 4,000.00   | 9,865.16    |           |         |         | 499.92          | 1,166.55        | 3,941,721.89   |
| Chicago, Ill        | M. A. Mulligan      | 6,139,473.91        | 94,800.49    | 4,000.00   | 14,221.37   |           |         |         | 615.73          | 1,899.81        | 6,255,011.31   |
| Columbus, Ohio      | G. H. Bargar        | 7,457,740.83        | 132,881.94   | 4,000.00   | 14,518.95   | 1,780.00  |         | 114.32  | 993.31          | 4,082.92        | 7,616,112.27   |
| Concord, N. H.      | Thomas P. Cheney    | 626,428.81          | 17,921.26    | 1,222.22   | 1,202.50    | 168.75    | 25.00   | 5.00    | 6.60            |                 | 646,980.14     |
| Do                  | W. H. D. Cochrane   | 1,781,819.26        | 14,986.60    | 2,777.78   | 3,590.00    | 506.25    | 75.00   | 33.00   | 192.30          | 533.28          | 1,804,513.47   |
| Des Moines, Iowa    | C. S. Lake          | 4,428,362.22        | 92,828.12    | 4,000.00   | 6,914.00    | 1,135.00  |         | 29.36   | 611.96          | 1,233.21        | 4,535,113.87   |
| Detroit, Mich       | Robert McKinstry    | 3,742,993.83        | 59,489.25    | 3,999.99   | 6,890.00    | 1,200.00  | 155.00  | 61.02   | 539.50          | 1,499.85        | 3,816,828.44   |
| Indianapolis, Ind   | C. A. Zollinger     | 6,257,421.28        | 121,230.90   | 4,000.00   | 13,175.00   | 1,000.01  |         |         | 875.00          | 4,850.58        | 6,402,552.77   |
| Knoxville, Tenn.    | Robert L. Taylor    | 1,137,140.35        | 21,875.20    | 1,344.45   | 2,543.00    |           |         |         | 85.20           |                 | 1,162,988.20   |
| Do                  | J. H. Wagner        | 1,880,261.28        | 16,513.58    | 1,722.22   | 3,095.49    |           |         |         | 281.09          |                 | 1,901,873.66   |
| Do                  | D. A. Carpenter     | 1,066,655.89        | 13,240.66    | 933.34     | 1,656.00    |           |         |         | 100.00          | 10,848.08       | 1,093,433.97   |
| Louisville, Ky.     | D. C. Buell         | 2,376,025.24        | 35,631.25    | 4,000.00   | 3,710.00    |           |         |         | 250.00          | 4,765.98        | 2,424,382.47   |
| Milwaukee, Wis      | A. B. Judd          | 3,917,902.19        | 66,444.88    | 4,000.00   | 7,176.51    | 1,796.04  |         | 20.44   | 529.05          | 799.92          | 3,998,669.03   |
| New York City, N. Y | F. Sigel            | 3,240,237.00        | 26,163.02    | 4,000.00   | 8,998.02    | 4,833.34  |         | 13.49   | 400.00          | 1,962.30        | 3,286,607.17   |
| Philadelphia, Pa    | William W. H. Davis | 3,766,375.10        | 44,282.06    | 4,000.00   | 8,744.50    |           |         |         | 412.60          | 2,709.06        | 3,826,523.32   |
| Pittsburgh, Pa      | Russell Errett      | 2,828,601.09        | 50,552.05    | 3,499.99   | 5,439.00    | 1,500.00  | 93.54   | 70.40   | 229.15          | 18.66           | 2,890,003.88   |
| Do                  | W. H. Barclay       | 785,789.09          | 8,574.00     | 500.00     | 1,225.00    | 500.00    | 8.75    | 7.90    | 107.01          | 1,472.18        | 798,183.93     |
| San Francisco, Cal. | T. H. Allen         | 627,686.98          | 7,870.20     | 4,000.00   | 2,726.00    | 640.00    | 20.25   |         | 317.25          | 3,258.17        | 646,518.85     |
| Syracuse, N. Y      | T. L. Poole         | 4,631,516.53        | 55,181.65    | 4,000.00   | 9,025.00    | 1,010.00  |         | 18.75   | 450.00          | 874.91          | 4,702,076.84   |
| Topeka, Kans.       | G. W. Glick         | 5,734,837.38        | 108,264.27   | 4,000.00   | 9,214.33    |           |         |         | 599.86          | 7,529.58        | 5,864,445.42   |
| Washington, D. C.   | S. L. Willson       | 3,757,714.39        | 26,451.74    | 4,000.00   | 10,350.00   | 2,000.00  | 118.00  | 39.52   | 505.00          | 5,906.41        | 3,807,085.06   |
| Total               |                     | 72,274,764.82       | 1,089,724.92 | 71,999.99  | 147,772.99  | 18,497.39 | 533.12  | 426.40  | 9,000.53        | 55,606.76       | 73,668,376.92  |



## STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSION AGENTS, ETC.—Continued.

## BALANCE COVERED INTO THE TREASURY DURING THE FISCAL YEAR.

| Agency.                  | Agent.                 | Army pen-<br>sions. | Surgeons.  | Salaries. | Clerk-hire. | Rent.    | Fuel.   | Lights. | Conti-<br>gent. | Mexican<br>War. | Total.       |
|--------------------------|------------------------|---------------------|------------|-----------|-------------|----------|---------|---------|-----------------|-----------------|--------------|
| Columbus, Ohio.....      | G. H. Bargar.....      | \$0.67              |            |           |             |          |         |         |                 |                 | \$0.67       |
| Concord, N. H.....       | Thomas P. Cheney.....  | 173,571.19          | \$7,078.74 | \$777.78  | \$1,297.50  | \$181.25 | \$25.00 | \$15.00 | \$93.40         |                 | 183,039.86   |
| Do.....                  | W. H. D. Cochrane..... | 187,972.82          | 1,425.10   |           |             | 172.50   |         | 21.40   | 3.78            | \$15,000.00     | 204,595.60   |
| Detroit, Mich.....       | Robert McKinstry.....  | 18.46               |            | 333.34    |             |          |         |         | .50             |                 | 352.30       |
| Indianapolis, Ind.....   | C. A. Zollinger.....   | 25,092.86           |            |           |             |          |         |         |                 |                 | 25,092.86    |
| Knoxville, Tenn.....     | Robert L. Taylor.....  | 62,859.65           | 1,124.80   | 655.55    | 1,457.00    |          |         |         | 114.80          |                 | 66,211.80    |
| Do.....                  | J. H. Wagner.....      | 269,758.72          | 4,486.42   | .44       | 304.51      |          |         |         | 18.91           |                 | 274,569.00   |
| New York City, N. Y..... | F. Sigel.....          | 100.00              |            |           |             |          |         |         | 5.50            |                 | 105.50       |
| Pittsburgh, Pa.....      | Russell Errett.....    | 72.00               |            |           | 11.00       | 1,000.00 |         |         | 74.10           |                 | 1,157.10     |
| San Francisco, Cal.....  | T. H. Allen.....       | 118,987.22          | 8,255.50   | 1,000.00  | 570.00      | 150.00   | 25.00   |         | 132.75          |                 | 129,120.47   |
| Syracuse, N. Y.....      | T. L. Poole.....       |                     |            |           |             | 150.00   |         |         |                 |                 | 150.00       |
| Topeka, Kans.....        | G. W. Glick.....       | 342,778.70          | 3,725.15   | 1,666.67  | 3,833.35    |          |         |         | 200.00          |                 | 352,203.87   |
| Washington, D. C.....    | S. L. Willson.....     | 200,000.00          |            |           |             |          |         |         |                 |                 | 200,000.00   |
| Total.....               |                        | 1,381,212.29        | 26,095.71  | 4,433.78  | 7,473.36    | 1,653.75 | 50.00   | 36.40   | 643.74          | 15,000.00       | 1,436,599.03 |



## STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSION AGENTS, ETC.—Continued.

BALANCE IN HANDS OF AGENTS, JUNE 30, 1887.

| Agency.             | Agent.            | Army pen-<br>sions. | Surgeons.  | Salaries. | Clerk-<br>hire. | Rent.    | Fuel.  | Lights. | Con-<br>tin-<br>gent. | Mexican<br>war. | Total.       | Total disburse-<br>ments and<br>balances. |
|---------------------|-------------------|---------------------|------------|-----------|-----------------|----------|--------|---------|-----------------------|-----------------|--------------|-------------------------------------------|
| Augusta, Me         | John D. Anderson  | \$47,358.36         | \$2,457.93 | .....     | \$306.84        | \$322.00 | \$7.42 | \$56.80 | .....                 | \$14,804.69     | \$65,514.04  | \$2,312,265.00                            |
| Boston, Mass        | B. F. Peach, jr.  | 92,908.27           | 8,003.27   | .....     | 134.84          | .....    | .....  | .....   | \$0.08                | 13,833.45       | 114,879.91   | 4,056,601.80                              |
| Chicago, Ill        | M. A. Mulligan    | 75,420.14           | 199.51     | .....     | 478.63          | .....    | .....  | .....   | .02                   | 13,100.49       | 89,198.49    | 6,344,209.80                              |
| Columbus, Ohio      | G. H. Bargar      | 15,249.51           | 118.06     | .....     | 11.05           | 70.00    | 75.00  | 35.68   | 6.69                  | 10,917.08       | 26,483.07    | 7,642,596.01                              |
| Concord, N. H.      | Thos. P. Cheney   | .....               | .....      | .....     | .....           | .....    | .....  | .....   | .....                 | .....           | .....        | 830,020.00                                |
| Do                  | W. H. D. Cochrane | 55,207.92           | 3,588.30   | .....     | 200.00          | 1.25     | .....  | 20.60   | 3.92                  | 14,666.72       | 73,488.71    | 2,082,597.78                              |
| Des Moines, Iowa    | C. S. Lake        | 71,575.82           | 5,171.88   | .....     | 711.00          | 100.00   | 50.00  | 30.64   | .....                 | 13,766.79       | 91,406.13    | 4,626,531.96                              |
| Do                  | do                | *11.96              | .....      | .....     | .....           | .....    | .....  | .....   | .....                 | .....           | 11.96        | .....                                     |
| Detroit, Mich       | Robt. McKinstry   | 1,712.71            | 1,510.75   | .....     | .....           | .....    | .....  | 18.98   | .....                 | 13,500.15       | 16,742.59    | 3,833,923.33                              |
| Indianapolis, Ind   | C. A. Zollinger   | 118,795.33          | 3,769.10   | .....     | .....           | 4.99     | .....  | .....   | .....                 | 10,149.42       | 132,718.84   | 6,560,364.47                              |
| Knoxville, Tenn     | Robt. L. Taylor   | .....               | .....      | .....     | .....           | .....    | .....  | .....   | .....                 | .....           | .....        | 1,229,200.00                              |
| Do                  | J. H. Wagner      | .....               | .....      | .....     | .....           | .....    | .....  | .....   | .....                 | .....           | .....        | 2,176,442.66                              |
| Do                  | D. A. Carpenter   | 183,544.11          | 1,759.34   | .....     | 44.00           | .....    | .....  | .....   | .....                 | 29,151.92       | 214,299.37   | 1,307,733.34                              |
| Louisville, Ky      | D. C. Buell       | 70,990.76           | 2,368.75   | .....     | .....           | .....    | .....  | .....   | .....                 | 15,234.02       | 88,593.53    | 2,512,976.00                              |
| Milwaukee, Wis      | A. B. Judd        | 31,772.81           | 3,555.12   | .....     | 248.49          | 3.96     | .....  | 59.56   | .....                 | 14,200.08       | 49,840.02    | 4,048,509.05                              |
| New York City, N. Y | F. Sigel          | .....               | 8,836.98   | .....     | 1.98            | 401.66   | 75.00  | 61.51   | .....                 | 12,756.44       | 22,133.57    | 3,309,127.50                              |
| Do                  | do                | .....               | .....      | .....     | .....           | .....    | .....  | .....   | .....                 | 281.26          | 281.26       | .....                                     |
| Philadelphia, Pa    | Wm. W. H. Davis   | 83,996.86           | 6,717.94   | .....     | .50             | .....    | .....  | .....   | .....                 | 12,290.94       | 103,006.24   | 3,929,529.56                              |
| Pittsburgh, Pa      | Russell Errett    | 71,660.32           | 1,028.95   | .....     | .....           | .....    | 31.46  | 19.60   | .....                 | 14,981.34       | 87,721.67    | 2,979,049.31                              |
| Do                  | do                | *166.66             | .....      | .....     | .....           | .....    | .....  | .....   | .....                 | .....           | 166.66       | .....                                     |
| Do                  | Wm. H. Barclay    | 64,210.91           | 3,426.00   | .....     | .....           | .....    | 41.25  | 42.10   | 17.99                 | 13,527.82       | 81,266.07    | 879,458.00                                |
| San Francisco, Cal  | T. H. Allen       | 303,397.80          | 1,874.30   | .....     | 4.00            | 10.00    | 29.75  | .....   | .....                 | 11,741.83       | 317,057.68   | 1,092,697.00                              |
| Syracuse, N. Y      | T. L. Poole       | 6,458.47            | 5,818.35   | .....     | .....           | 40.00    | .....  | 31.25   | .....                 | 14,125.09       | 26,473.16    | 4,728,700.00                              |
| Topeka, Kans        | G. W. Glick       | 20,495.72           | 30.58      | .....     | 127.32          | .....    | .....  | .....   | .14                   | 7,470.42        | 28,124.18    | 6,244,773.47                              |
| Washington, D. C    | S. L. Willson     | 42,235.61           | 9,548.26   | .....     | .....           | .....    | 32.00  | 35.48   | .....                 | 9,093.59        | 60,944.94    | 4,068,030.00                              |
| Total               | .....             | 1,356,970.05        | 69,783.37  | .....     | 2,268.65        | 1,153.86 | 341.88 | 412.20  | 28.34                 | 259,393.24      | 1,690,352.09 | 76,795,328.04                             |

\* Transferred to "Contingent expenses."

† Transferred to "Army pensions."

‡ Transferred to "Salary."







(No. 12.)

**REPORT OF THE FOURTH AUDITOR.**

TREASURY DEPARTMENT,  
FOURTH AUDITOR'S OFFICE,  
*Washington, D. C., October 20, 1887.*

SIR: I have the honor to submit the annual report of the work of this Bureau for the fiscal year ending June 30, 1887.

**APPROPRIATIONS AND EXPENDITURES.**

The following table exhibits in detail the appropriations and expenditures for the year :



## APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1887.

| Title of appropriation.                                            | Year. | Amount appropriated. | Amount drawn out by warrant. | Balance in hand June 30, 1887. | Amount expended as shown by vouchers. | Amount overpaid. | Amount carried to the surplus fund. |
|--------------------------------------------------------------------|-------|----------------------|------------------------------|--------------------------------|---------------------------------------|------------------|-------------------------------------|
| Pay of the Navy .....                                              | 1887  | \$1,815,692.24       | \$1,641,601.59               | \$174,090.65                   | \$1,151,032.32                        | .....            | .....                               |
| Pay of the Navy .....                                              | 1887  | 7,000,000.00         | 5,661,074.88                 | 1,338,925.12                   | 6,215,814.73                          | .....            | .....                               |
| Pay, miscellaneous .....                                           | 1887  | 225,000.00           | 217,273.09                   | 7,726.91                       | 227,013.14                            | \$2,013.14       | .....                               |
| Contingent, Navy .....                                             | 1887  | 10,000.00            | 3,765.50                     | 6,234.50                       | 4,350.82                              | .....            | .....                               |
| Pay of the Marine Corps .....                                      | 1887  | 290,339.74           | 103,856.91                   | 186,482.83                     | 79,841.00                             | .....            | .....                               |
| Pay of the Marine Corps .....                                      | 1887  | 649,642.00           | 539,550.81                   | 110,091.19                     | 594,989.37                            | .....            | .....                               |
| Contingent, Marine Corps .....                                     | 1887  | 26,000.00            | 25,935.48                    | 64.52                          | 25,957.01                             | .....            | .....                               |
| Provisions, Marine Corps .....                                     | 1887  | 62,500.00            | 59,193.83                    | 3,306.17                       | 53,090.14                             | .....            | .....                               |
| Clothing, Marine Corps .....                                       | 1887  | 53,734.65            | 53,734.33                    | .32                            | 53,557.47                             | .....            | .....                               |
| Fuel, Marine Corps .....                                           | 1887  | 19,183.10            | 17,108.18                    | 2,074.92                       | 16,675.64                             | .....            | .....                               |
| Military stores, Marine Corps .....                                | 1887  | 9,786.50             | 9,782.82                     | 3.68                           | 9,869.01                              | .....            | .....                               |
| Transportation and recruiting, Marine Corps .....                  | 1887  | 10,000.00            | 9,316.34                     | 683.66                         | 9,664.56                              | .....            | .....                               |
| Repairs of barracks, Marine Corps .....                            | 1887  | 14,994.21            | 14,960.00                    | 34.21                          | 14,145.60                             | .....            | .....                               |
| Forage for horses, Marine Corps .....                              | 1887  | 4,400.00             | 3,798.76                     | 601.24                         | 3,028.55                              | .....            | .....                               |
| Quarters for officers, Marine Corps .....                          | 1887  | 4,500.00             | 4,498.40                     | 1.60                           | 4,167.20                              | .....            | .....                               |
| Pay, Naval Academy .....                                           | 1887  | 103,731.97           | 103,428.25                   | 303.72                         | 102,699.13                            | .....            | .....                               |
| Special course, Naval Academy .....                                | 1887  | 5,000.00             | 5,000.00                     | .....                          | 503.61                                | .....            | .....                               |
| Repairs, Naval Academy .....                                       | 1887  | 21,000.00            | 21,000.00                    | .....                          | 20,313.89                             | .....            | .....                               |
| Heating and lighting, Naval Academy .....                          | 1887  | 17,000.00            | 17,000.00                    | .....                          | 16,814.20                             | .....            | .....                               |
| Library, Naval Academy .....                                       | 1887  | 2,000.00             | 2,000.00                     | .....                          | 1,063.38                              | .....            | .....                               |
| Stationery, Naval Academy .....                                    | 1887  | 2,000.00             | 1,986.00                     | 14.00                          | 1,081.13                              | .....            | .....                               |
| Chemistry, Naval Academy .....                                     | 1887  | 2,500.00             | 2,500.00                     | .....                          | 2,500.00                              | .....            | .....                               |
| Stores, Naval Academy .....                                        | 1887  | 800.00               | 800.00                       | .....                          | 779.25                                | .....            | .....                               |
| Materials, Naval Academy .....                                     | 1887  | 1,000.00             | 1,000.00                     | .....                          | 984.71                                | .....            | .....                               |
| Board of Visitors, Naval Academy .....                             | 1887  | 1,500.00             | 1,500.00                     | .....                          | 1,377.24                              | .....            | .....                               |
| Miscellaneous, Naval Academy .....                                 | 1887  | 32,000.00            | 32,000.00                    | .....                          | 31,531.42                             | .....            | .....                               |
| Head-stones, cemetery, Naval Academy .....                         | 1887  | 500.00               | 500.00                       | .....                          | 500.00                                | .....            | .....                               |
| Increase of the Navy:                                              |       |                      |                              |                                |                                       |                  |                                     |
| Vessels authorized March 3, 1885.                                  | ..... | 1,854,651.90         | 43,910.53                    | 1,810,741.37                   | 43,716.21                             | .....            | .....                               |
| Gun-boats and cruisers authorized March 3, 1887.                   | ..... | 1,500,000.00         | 3,451.00                     | 1,496,549.00                   | 1,928.84                              | .....            | .....                               |
| Vessels for coast and harbor defense.                              | ..... | 1,000,000.00         | .....                        | 1,000,000.00                   | .....                                 | .....            | .....                               |
| Monitors and vessels authorized March 3, 1885, and August 3, 1886. | ..... | 2,420,000.00         | .....                        | 2,420,000.00                   | .....                                 | .....            | .....                               |
| Armament .....                                                     | ..... | 2,128,362.00         | .....                        | 2,128,362.00                   | .....                                 | .....            | .....                               |
| Armor and gun steel .....                                          | ..... | 4,000,000.00         | 70.86                        | 3,999,929.14                   | 70.86                                 | .....            | .....                               |
| Vessels and monitors, act August 3, 1886.                          | ..... | 2,500,000.00         | 46,759.05                    | 2,453,240.95                   | 46,738.06                             | .....            | .....                               |
| Armament, act August 3, 1886.                                      | ..... | 1,000,000.00         | 59,690.35                    | 940,309.65                     | 59,340.66                             | .....            | .....                               |
| Pay civilian members Naval Advisory Board.                         | 1887  | 5,500.00             | 5,010.40                     | 489.60                         | 5,010.40                              | .....            | .....                               |
| Purchase of steamer <i>Stiletto</i> .....                          | ..... | 25,000.00            | .....                        | 25,000.00                      | .....                                 | .....            | .....                               |
| Officers' quarters, navy-yard, Mare Island, Cal.                   | ..... | 15,000.00            | .....                        | 15,000.00                      | .....                                 | .....            | .....                               |
| <i>Bureau of Navigation.</i>                                       |       |                      |                              |                                |                                       |                  |                                     |
| Navigation and navigation supplies .....                           | 1887  | 83,500.00            | 53,884.35                    | 29,615.65                      | 56,473.16                             | .....            | .....                               |
| Contingent, Navigation .....                                       | 1887  | 5,000.00             | 3,369.07                     | 1,630.93                       | 2,990.23                              | .....            | .....                               |



|                                                      |       |              |            |              |            |       |
|------------------------------------------------------|-------|--------------|------------|--------------|------------|-------|
| Civil establishment, Navigation.....                 | 1887  | 9,000.00     | 8,999.97   | 8,971.93     | 8,714.27   | ..... |
| Steel cruisers, Navigation.....                      | 1887  | 27,810.12    | 18,838.19  | 494.90       | 18,496.72  | ..... |
| Naval War College.....                               | ..... | 6,000.00     | 5,505.10   | 2,787.93     | 5,500.77   | ..... |
| Ocean surveys.....                                   | ..... | 4,000.00     | 1,212.07   | 312.88       | 1,239.10   | ..... |
| Publication of surveys of Mexican coast.....         | ..... | 7,000.00     | 6,687.12   | .....        | 5,987.12   | ..... |
| Compass-testing house.....                           | ..... | 2,007.20     | 2,007.20   | .....        | 2,007.20   | ..... |
| Observation transit of Venus.....                    | ..... | 6,677.94     | 3,167.10   | 3,510.84     | 3,488.50   | ..... |
| New Naval Observatory.....                           | ..... | 110,000.00   | 306.21     | 110,000.00   | 306.21     | ..... |
| Survey of west coast of Mexico.....                  | ..... | 310.86       | 14.56      | 4.65         | 14.56      | ..... |
| Velocity of light.....                               | ..... | 14.56        | .....      | .....        | .....      | ..... |
| <i>Bureau of Ordnance.</i>                           |       |              |            |              |            |       |
| Ordnance and ordnance stores.....                    | 1887  | 109,300.00   | 105,233.72 | 4,066.28     | 110,799.42 | ..... |
| Repairs, Ordnance.....                               | 1887  | 15,000.00    | 12,545.42  | 2,454.58     | 12,537.50  | ..... |
| Civil establishment, Ordnance.....                   | 1887  | 23,204.00    | 22,851.39  | 352.61       | 22,247.69  | ..... |
| Contingent, Ordnance.....                            | 1887  | 4,000.00     | 3,988.52   | 11.48        | 3,928.30   | 31.31 |
| Torpedo Corps.....                                   | 1887  | 58,500.00    | 46,688.38  | 11,811.62    | 45,186.87  | ..... |
| Steel cruisers, Ordnance.....                        | ..... | 91,506.57    | 66,418.25  | 25,088.32    | 67,608.51  | ..... |
| Gun-carriages for the <i>Chicago</i> .....           | ..... | 10,000.00    | 115.15     | 9,884.85     | 115.15     | ..... |
| Powder for the <i>Boston</i> .....                   | ..... | 12,000.00    | 10,799.99  | 1,200.01     | 10,799.99  | ..... |
| Labor.....                                           | ..... | 25,000.00    | 25,000.00  | .....        | 25,000.00  | ..... |
| Freight and material.....                            | ..... | 36,660.59    | 28,531.06  | 8,129.53     | 29,323.11  | ..... |
| Foreign and domestic bills.....                      | ..... | 5.60         | .....      | 5.60         | .....      | ..... |
| Existing contracts.....                              | ..... | 77,303.43    | 72,601.80  | 4,701.63     | 34,136.67  | ..... |
| Breech-loading rifle cannon.....                     | ..... | 60,557.02    | 40,847.45  | 19,709.57    | 38,398.97  | ..... |
| Wire-wound guns.....                                 | ..... | 4,000.00     | .....      | 4,000.00     | .....      | ..... |
| Testing American armor.....                          | ..... | 25,000.00    | 82.97      | 24,917.03    | 82.97      | ..... |
| Testing Clark's deflective turrets.....              | ..... | 7,375.66     | 1,504.92   | 5,870.74     | 1,532.47   | ..... |
| Naval Proving Ground.....                            | ..... | 40,000.00    | .....      | 40,000.00    | .....      | ..... |
| Torpedoes.....                                       | ..... | 50,000.00    | .....      | 50,000.00    | .....      | ..... |
| <i>Bureau of Equipment and Recruiting.</i>           |       |              |            |              |            |       |
| Equipment of vessels.....                            | 1887  | 782,200.00   | 600,546.20 | 181,635.80   | 656,684.10 | ..... |
| Transportation and recruiting.....                   | 1887  | 25,000.00    | 24,165.99  | 834.01       | 25,308.78  | ..... |
| Civil establishment.....                             | 1887  | 16,800.00    | 15,840.55  | 959.45       | 16,019.95  | ..... |
| Contingent.....                                      | 1887  | 20,000.00    | 9,578.93   | 10,421.07    | 10,853.57  | ..... |
| Naval training-station, Coaster's Harbor Island..... | 1887  | 8,000.00     | 5,668.55   | 2,331.45     | 5,978.79   | ..... |
| Steel cruisers, equipment.....                       | 1887  | 4,221.60     | .....      | 4,221.60     | .....      | ..... |
| <i>Bureau of Yards and Docks.</i>                    |       |              |            |              |            |       |
| Maintenance yards and docks.....                     | 1887  | 170,000.00   | 159,372.69 | 10,627.31    | 158,868.79 | ..... |
| Civil establishment.....                             | 1887  | 62,000.00    | 56,667.42  | 5,332.58     | 56,363.47  | ..... |
| Contingent.....                                      | 1887  | 20,000.00    | 19,800.87  | 199.13       | 19,220.08  | ..... |
| Navy-yard, Brooklyn.....                             | 1887  | 100,000.00   | 31,623.47  | 68,376.53    | 29,650.80  | ..... |
| Navy-yard, Mare Island.....                          | 1887  | 213,595.00   | 89,663.40  | 123,931.60   | 88,841.88  | ..... |
| Repairs and preservation at navy-yards.....          | 1887  | 125,000.00   | 123,380.86 | 1,619.14     | 122,064.96 | ..... |
| Naval Asylum, Philadelphia.....                      | 1887  | 63,067.00    | 46,976.40  | 16,090.60    | 46,782.76  | ..... |
| Navy-yard, Boston, dry-dock.....                     | 1887  | 31,000.00    | .....      | 31,000.00    | .....      | ..... |
| Timber dry-dock.....                                 | ..... | 1,100,000.00 | .....      | 1,100,000.00 | .....      | ..... |



## APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1887—Continued.

| Title of appropriation.                      | Year. | Amount appropriated. | Amount drawn out by warrant. | Balance in hand June 30, 1887. | Amount expended as shown by vouchers. | Amount overpaid. | Amount carried to the surplus fund. |
|----------------------------------------------|-------|----------------------|------------------------------|--------------------------------|---------------------------------------|------------------|-------------------------------------|
| <i>Bureau of Medicine and Surgery.</i>       |       |                      |                              |                                |                                       |                  |                                     |
| Medical Department.....                      | 1887  | \$55,000.00          | \$37,703.72                  | \$17,296.28                    | \$44,775.04                           | .....            | .....                               |
| Naval Hospital fund.....                     | 1887  | 30,000.00            | 29,999.60                    | .40                            | 29,999.60                             | .....            | .....                               |
| Naval Hospital fund (no limit).....          | ..... | 233,038.91           | 37,558.47                    | 195,480.44                     | 40,679.10                             | .....            | .....                               |
| Naval hospital, Widow's Island, Maine.....   | ..... | 50,000.00            | 25.00                        | 49,975.00                      | 25.00                                 | .....            | .....                               |
| Repairs Medicine and Surgery.....            | 1887  | 15,000.00            | 14,887.42                    | 112.58                         | 13,651.38                             | .....            | .....                               |
| Contingent, Medicine and Surgery.....        | 1887  | 20,000.00            | 13,719.33                    | 6,280.67                       | 13,596.84                             | .....            | .....                               |
| <i>Bureau of Provisions and Clothing.</i>    |       |                      |                              |                                |                                       |                  |                                     |
| Provisions, Navy.....                        | 1887  | 1,052,000.00         | 801,948.57                   | 250,051.43                     | 947,501.17                            | .....            | .....                               |
| Civil establishment.....                     | 1887  | 35,000.00            | 30,463.00                    | 4,537.00                       | 29,460.58                             | .....            | .....                               |
| Contingent.....                              | 1887  | 50,000.00            | 23,956.79                    | 26,043.21                      | 24,306.40                             | .....            | .....                               |
| Contingent.....                              | 1887  | 20,000.00            | 16,634.41                    | 3,365.59                       | 15,745.65                             | .....            | .....                               |
| Clothing, Navy.....                          | 1888  | 763,451.22           | 199,578.21                   | 313,873.01                     | 219,172.95                            | .....            | \$250,000.00                        |
| Small-stores.....                            | ..... | 228,528.38           | 49,936.37                    | 103,592.01                     | 50,250.31                             | .....            | 75,000.00                           |
| <i>Bureau of Construction and Repair.</i>    |       |                      |                              |                                |                                       |                  |                                     |
| Construction and repair.....                 | 1887  | 900,000.00           | 852,736.84                   | 47,263.16                      | 883,599.52                            | .....            | .....                               |
| Civil establishment.....                     | 1887  | 43,000.00            | 42,745.82                    | 254.18                         | 42,333.55                             | .....            | .....                               |
| Steel cruisers, construction and repair..... | ..... | 120,517.63           | 120,445.36                   | 72.27                          | 124,329.21                            | .....            | .....                               |
| Double-turreted monitors.....                | ..... | 10,134.84            | 5,582.10                     | 4,552.74                       | 5,582.10                              | .....            | .....                               |
| Care of monitors.....                        | ..... | 5,000.00             | 4,848.50                     | 151.50                         | 4,800.00                              | .....            | .....                               |
| Completing U. S. S. Mohican.....             | ..... | 2.05                 | .....                        | .....                          | .....                                 | .....            | 2.05                                |
| Repair of vessels.....                       | ..... | 200,000.00           | 111,647.57                   | 88,352.43                      | 102,022.10                            | .....            | .....                               |
| <i>Bureau of Steam Engineering.</i>          |       |                      |                              |                                |                                       |                  |                                     |
| Steam machinery.....                         | 1887  | 763,000.00           | 704,646.73                   | 58,353.27                      | 719,436.54                            | .....            | .....                               |
| Civil establishment.....                     | 1887  | 27,667.25            | 27,660.07                    | 7.18                           | 27,401.42                             | .....            | .....                               |
| Contingent.....                              | 1887  | 500.00               | .....                        | 500.00                         | .....                                 | .....            | .....                               |
| Steel cruisers' machinery.....               | ..... | 80,116.68            | 80,116.43                    | .25                            | 102,217.45                            | .....            | .....                               |
| Machinery, double-turreted monitors.....     | ..... | 138,836.40           | 23,384.08                    | 115,452.32                     | 23,384.08                             | .....            | .....                               |
| <i>Miscellaneous appropriations.</i>         |       |                      |                              |                                |                                       |                  |                                     |
| Pay, Miscellaneous.....                      | 1886  | 32,545.64            | 29,972.67                    | 2,572.97                       | 31,626.57                             | \$9,360.38       | .....                               |
| Contingent, Navy.....                        | 1886  | 16,550.60            | 2,052.36                     | 14,498.24                      | 2,034.74                              | .....            | .....                               |
| Contingent, Marine Corps.....                | 1886  | 809.96               | 733.16                       | 76.80                          | 980.31                                | .....            | .....                               |
| Provisions, Marine Corps.....                | 1886  | 810.57               | 6.00                         | 804.57                         | 1,122.37                              | .....            | .....                               |



|      |                                                               |            |            |            |           |           |
|------|---------------------------------------------------------------|------------|------------|------------|-----------|-----------|
| 1886 | Clothing, Marine Corps .....                                  | 5,947.17   | 4.55       | 5,942.62   | 18.15     | .....     |
| 1886 | Fuel, Marine Corps .....                                      | 4,029.21   | 226.74     | 3,802.47   | 735.04    | .....     |
| 1886 | Military stores, Marine Corps .....                           | 36.50      | 9.60       | 26.90      | 119.00    | .....     |
| 1886 | Transportation and recruiting, Marine Corps .....             | 3,792.27   | 1,151.93   | 2,640.34   | 706.48    | .....     |
| 1886 | Repairs, barracks, Marine Corps .....                         | 371.16     | 76.65      | 294.51     | 145.42    | .....     |
| 1886 | Forage, Marine Corps .....                                    | 2,167.32   | .....      | 2,167.32   | .....     | .....     |
| 1886 | Pay professors, Naval Academy .....                           | 3,879.74   | 80.33      | 3,799.41   | 80.33     | .....     |
| 1886 | Pay watchmen, Naval Academy .....                             | 284.19     | .....      | 284.19     | .....     | .....     |
| 1886 | Pay mechanics, Naval Academy .....                            | 92.40      | .....      | 92.40      | .....     | .....     |
| 1886 | Pay steam employes, Naval Academy .....                       | 14.54      | .....      | 14.54      | .....     | .....     |
| 1886 | Repairs, Naval Academy .....                                  | .....      | .....      | .....      | 724.11    | .....     |
| 1886 | Heating and lighting, Naval Academy .....                     | .....      | .....      | .....      | 2,675.73  | .....     |
| 1886 | Library, Naval Academy .....                                  | .....      | .....      | .....      | 715.64    | .....     |
| 1886 | Stationery, Naval Academy .....                               | 428.39     | 428.39     | .....      | 786.68    | .....     |
| 1886 | Board of Visitors, Naval Academy .....                        | .....      | .....      | .....      | 100.90    | .....     |
| 1886 | Chemistry, Naval Academy .....                                | .....      | .....      | .....      | 2,187.22  | .....     |
| 1886 | Stores, Naval Academy .....                                   | .....      | .....      | .....      | 3.27      | .....     |
| 1886 | Materials, Naval Academy .....                                | .....      | .....      | .....      | 14.28     | .....     |
| 1886 | Miscellaneous, Naval Academy .....                            | .....      | .....      | .....      | 966.44    | .....     |
| 1886 | Navigation .....                                              | 26,105.76  | 26,105.76  | .....      | 20,789.22 | 385.28    |
| 1886 | Contingent, Navigation .....                                  | 436.70     | 277.12     | 159.58     | 423.25    | .....     |
| 1886 | Civil establishment, Navigation .....                         | 11.92      | .....      | 11.92      | .....     | .....     |
| 1886 | Naval War College .....                                       | 212.35     | 203.57     | 8.78       | 180.86    | .....     |
| 1886 | Ocean surveys .....                                           | 8,467.28   | 5,924.77   | 2,542.51   | 5,752.29  | .....     |
| 1886 | Ordnance and ordnance stores .....                            | 24,161.71  | 23,896.88  | 264.83     | 17,719.23 | .....     |
| 1886 | Repairs, Ordnance .....                                       | 6,336.11   | 6,214.44   | 121.67     | 6,228.10  | .....     |
| 1886 | Contingent, Ordnance .....                                    | 135.95     | 73.67      | 62.28      | 158.28    | 24.26     |
| 1886 | Civil establishment, Ordnance .....                           | 12.25      | 9.08       | 3.17       | 9.08      | .....     |
| 1886 | Torpedo Corps .....                                           | 12,542.96  | 9,095.58   | 3,447.38   | 7,014.95  | .....     |
| 1886 | Equipment of vessels .....                                    | 159,997.23 | 70,650.84  | 89,346.39  | 27,566.75 | .....     |
| 1886 | Transportation and recruiting, Equipment and Recruiting ..... | 13,778.34  | 3,758.93   | 10,019.41  | 2,744.34  | .....     |
| 1886 | Civil establishment, Equipment and Recruiting .....           | 61.17      | .....      | 61.17      | .....     | .....     |
| 1886 | Contingent, Equipment and Recruiting .....                    | 3,015.76   | 2,995.67   | 20.09      | 2,075.63  | 860.62    |
| 1886 | Naval training stations, Coaster's Harbor Island .....        | 5,463.95   | 5,440.85   | 23.10      | 5,440.85  | .....     |
| 1886 | Maintenance, Yards and Docks .....                            | 13,277.97  | 10,864.56  | 2,413.41   | 12,124.34 | .....     |
| 1886 | Civil establishment, Yards and Docks .....                    | 111.35     | 84.50      | 26.85      | 84.50     | .....     |
| 1886 | Contingent, Yards and Docks .....                             | 14,698.70  | 9,999.90   | 4,698.80   | 9,999.90  | .....     |
| 1886 | Navy-yard, Brooklyn .....                                     | 30,000.00  | 29,999.99  | .....      | 29,999.99 | .....     |
| 1886 | Navy-yard, Mare Island .....                                  | 67,789.13  | 28,083.82  | 39,705.31  | 27,065.50 | .....     |
| 1886 | Repairs and preservation at navy-yards .....                  | 4,312.38   | 982.11     | 3,330.27   | 1,334.42  | .....     |
| 1886 | Naval Asylum, Philadelphia .....                              | 12,863.70  | 11,901.95  | 961.75     | 13,792.18 | .....     |
| 1886 | Medical Department .....                                      | 15,522.54  | 4,479.80   | 11,042.74  | 2,602.49  | .....     |
| 1886 | Naval Hospital fund .....                                     | 5.46       | 1.50       | 3.96       | 1.50      | .....     |
| 1886 | Contingent, Medicine and Surgery .....                        | 11,686.44  | 3,432.02   | 8,254.42   | 3,167.13  | .....     |
| 1886 | Repairs, Medicine and Surgery .....                           | 877.25     | 699.35     | 177.90     | 2,266.55  | .....     |
| 1886 | Provisions, Navy .....                                        | 133,317.86 | 118,547.99 | 14,769.87  | 34,831.12 | 15,317.72 |
| 1886 | Civil establishment, Provisions and Clothing .....            | 1.56       | .....      | 1.56       | .....     | .....     |
| 1886 | Contingent, Provisions and Clothing .....                     | 9,114.79   | 3,180.11   | 5,934.68   | 4,611.55  | .....     |
| 1886 | Construction and repair .....                                 | 23,813.80  | 23,810.08  | 3.72       | 23,156.62 | .....     |
| 1886 | Civil establishment, Construction and Repair .....            | 1,148.17   | .....      | 1,148.17   | .....     | .....     |
| 1886 | Steam machinery .....                                         | 260,078.02 | 113,678.34 | 146,399.68 | 81,520.88 | .....     |
| 1886 | Contingent, Steam Engineering .....                           | 199.82     | .....      | 199.82     | 800.18    | .....     |



## APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1887—Continued.

| Title of appropriation.                                 | Year. | Amount appropriated. | Amount drawn out by warrant. | Balance in hand June 30, 1887. | Amount expended as shown by vouchers. | Amount overpaid. | Amount carried to the surplus fund. |
|---------------------------------------------------------|-------|----------------------|------------------------------|--------------------------------|---------------------------------------|------------------|-------------------------------------|
| Civil establishment, Steam Engineering                  | 1886  | \$1,003.90           |                              | \$1,003.90                     |                                       |                  |                                     |
| Pay, miscellaneous                                      | 1885  | 1,150.87             | \$1 150.87                   |                                | \$286.04                              |                  |                                     |
| Contingent, Navy                                        | 1885  | 4,704.01             | 4,704.01                     |                                | 2,477.85                              |                  |                                     |
| Contingent, Marine Corps                                | 1885  | 1,467.38             | 1,460.76                     |                                | 1,611.92                              |                  | \$56.62                             |
| Provisions, Marine Corps                                | 1885  | 12,089.69            | 12,088.94                    |                                | 12,088.94                             |                  | .75                                 |
| Clothing, Marine Corps                                  | 1885  | 2,627.00             |                              |                                |                                       |                  | 2,627.00                            |
| Fuel, Marine Corps                                      | 1885  | 2,455.79             |                              |                                |                                       |                  | 2,455.79                            |
| Military stores, Marine Corps                           | 1885  | 580.04               |                              |                                |                                       |                  | 580.04                              |
| Transportation and recruiting, Marine Corps             | 1885  | 11,190.73            | 11,179.73                    | 11.00                          | 10,326.62                             |                  |                                     |
| Repairs, barracks, Marine Corps                         | 1885  | 2,962.78             | 2,932.20                     |                                | 2,908.20                              |                  | 30.58                               |
| Pay, professors, Naval Academy                          | 1885  | 2,764.25             |                              |                                |                                       |                  | 2,764.25                            |
| Pay, watchmen, Naval Academy                            | 1885  | 1,238.83             |                              |                                |                                       |                  | 1,238.83                            |
| Pay, mechanics, Naval Academy                           | 1885  | 543.36               |                              |                                |                                       |                  | 543.36                              |
| Pay, steam employes, Naval Academy                      | 1885  | 460.32               |                              |                                |                                       |                  | 460.32                              |
| Board of Visitors, Naval Academy                        | 1885  | 387.04               | 385.60                       |                                | 385.60                                |                  | 1.44                                |
| Forage, Marine Corps                                    | 1885  | 2,791.87             |                              |                                |                                       |                  | 2,791.87                            |
| Stationery, Naval Academy                               | 1885  | 5.59                 |                              |                                |                                       |                  | 5.59                                |
| Miscellaneous, Naval Academy                            | 1885  | 10.00                |                              |                                |                                       |                  | 10.00                               |
| Navigation                                              | 1885  | 7.60                 | 7.60                         |                                |                                       |                  |                                     |
| Contingent, Navigation                                  | 1885  | 795.87               | 768.22                       | 27.65                          | 707.76                                |                  |                                     |
| Ordnance                                                | 1885  | 15,139.24            |                              |                                |                                       |                  | 15,139.24                           |
| Contingent, Ordnance                                    | 1885  | 2,012.19             | 1,955.42                     | 56.77                          | 1,633.44                              |                  |                                     |
| Repairs, Ordnance                                       | 1885  | 2,225.06             |                              |                                |                                       |                  | 2,225.06                            |
| Civil establishment, Ordnance                           | 1885  | 8.16                 |                              |                                |                                       |                  | 8.16                                |
| Steel rifled breech-loading guns                        | 1885  | 968.78               |                              |                                |                                       |                  | 968.78                              |
| Torpedo Corps                                           | 1885  | 1,560.11             | 27.00                        |                                | 14.00                                 |                  | 1,533.11                            |
| Ordnance material, proceeds of sales                    | 1885  | 33,991.10            | 8,494.59                     | 25,496.51                      | 3,283.03                              |                  |                                     |
| Sale of small arms                                      | 1885  | 232.91               | 17.60                        | 215.31                         | 15.00                                 |                  |                                     |
| Equipment of vessels                                    | 1885  | 510.75               | 510.75                       |                                |                                       |                  |                                     |
| Transportation and recruiting, Equipment and Recruiting | 1885  | 9,401.26             | 9,314.26                     | 87.00                          | 8,487.50                              |                  |                                     |
| Contingent, Equipment and Recruiting                    | 1885  | 478.71               | 431.62                       | 44.09                          | 439.43                                |                  |                                     |
| Civil establishment, Equipment and Recruiting           | 1885  | 433.78               |                              |                                |                                       |                  | 436.78                              |
| Naval training station                                  | 1885  | 852.57               |                              |                                |                                       |                  | 852.57                              |
| Maintenance, Yards and Docks                            | 1885  | 1,369.76             |                              |                                |                                       |                  | 1,396.76                            |
| Contingent, Yards and Docks                             | 1885  | 2,196.17             |                              |                                |                                       |                  | 2,196.17                            |
| Civil establishment, Yards and Docks                    | 1885  | 459.73               |                              |                                |                                       |                  | 459.73                              |
| Repairs and preservation at navy-yards                  | 1885  | 660.67               |                              |                                |                                       |                  | 660.67                              |
| Naval Asylum, Philadelphia                              | 1885  | 3,123.63             |                              |                                |                                       |                  | 3,123.63                            |
| Medical department                                      | 1885  | 3,569.47             | 80.07                        |                                | 80.07                                 |                  | 3,489.40                            |
| Naval hospital fund                                     | 1885  | 18.32                |                              |                                |                                       |                  | 18.32                               |
| Contingent, Medicine and Surgery                        | 1885  | 4,625.86             | 69.10                        |                                | 61.68                                 |                  | 4,556.76                            |
| Repairs, Medicine and Surgery                           | 1885  | 465.36               |                              |                                |                                       |                  | 465.36                              |
| Civil establishment, Medicine and Surgery               | 1885  | 345.26               |                              |                                |                                       |                  | 345.26                              |



|                                         |                                                                      |            |            |            |          |
|-----------------------------------------|----------------------------------------------------------------------|------------|------------|------------|----------|
| 1885                                    | Provisions, Navy.....                                                | 9,747.58   | 9,747.58   | 548.32     | 2,038.97 |
| 1885                                    | Contingent, Provisions and Clothing.....                             | 2,038.97   |            | 17.52      |          |
| 1885                                    | Construction and Repair.....                                         | 5,286.44   | 5,286.44   | 6,144.30   |          |
| 1885                                    | Civil establishment, Construction and Repair.....                    | 1,975.95   |            |            | 1,975.95 |
| 1885                                    | Steam machinery.....                                                 | 41,251.13  | 35,502.97  | 36,655.52  | 5,748.16 |
| 1885                                    | Contingent, Steam Engineering.....                                   | 1,000.00   |            |            | 1,000.00 |
| 1885                                    | Civil establishment, Steam Engineering.....                          | 1,000.17   |            |            | 1,000.17 |
| 1884                                    | Contingent, Marine Corps.....                                        | 497.60     | 477.02     | 477.02     |          |
| 1884                                    | Pay, miscellaneous.....                                              | 332.26     | 332.26     | 332.26     |          |
| 1883                                    | Miscellaneous, Naval Academy.....                                    | 25         |            |            |          |
| 1884                                    | Contingent, Navigation.....                                          | 190.02     | 182.27     | 182.27     |          |
| 1884                                    | Contingent, Ordnance.....                                            | 1,392.84   | 1,335.18   | 1,335.18   |          |
| 1884                                    | Provisions, Navy.....                                                | 1,899.00   | 1,899.00   | 1,899.00   |          |
| 1884                                    | Contingent, Equipment and Recruiting.....                            | 2,616.01   | 2,484.05   | 2,474.05   |          |
| 1884                                    | Provisions, Marine Corps.....                                        | 2.40       | 2.40       | 2.40       |          |
| Bounty, destruction of enemy's vessels— |                                                                      |            |            |            |          |
|                                         | Act July 7, 1884.....                                                | 53,204.35  | 1,753.13   | 2,289.28   |          |
|                                         | Prior to July 1, 1877.....                                           | 27.46      |            |            |          |
|                                         | Prior to July 1, 1878.....                                           | 71.11      |            |            |          |
|                                         | Prior to July 1, 1879.....                                           | 43.12      | 11.96      | 11.96      |          |
|                                         | Prior to July 1, 1880.....                                           | 17.45      |            |            |          |
|                                         | Prior to July 1, 1883.....                                           | 656.91     | 655.72     |            | 1.19     |
|                                         | Contingent, Equipment and Recruiting, 1879 and prior years.....      | 2.64       |            |            |          |
|                                         | Contingent, Marine Corps, 1881 and prior years.....                  | 177.04     |            |            |          |
|                                         | Contingent, Marine Corps, 1883 and prior years.....                  | 156.69     |            | 145.36     |          |
|                                         | Contingent, Ordnance, 1883 and prior years.....                      | 12.30      | 11.16      | 11.16      |          |
|                                         | Contingent, Equipment and Recruiting, 1883 and prior years.....      | 605.06     | 598.84     | 598.84     |          |
|                                         | Contingent, Medicine and Surgery, 1883 and prior years.....          | 137.86     | 122.41     | 122.39     |          |
|                                         | Contingent, Provisions and Clothing, 1883 and prior years.....       | 883.42     | 851.40     | 851.40     |          |
|                                         | Contingent, Navigation, 1883 and prior years.....                    | 25.76      | 24.96      | 24.96      |          |
|                                         | Contingent, Navy, 1883 and prior years.....                          | 3,409.91   | 3,409.91   | 3,409.91   |          |
|                                         | Contingent, Marine Corps, 1882 and prior years.....                  | 1.60       |            |            | 2.67     |
|                                         | Civil establishment, Medicine and Surgery, 1884 and prior years..... | 2.67       |            |            | 689.47   |
|                                         | Construction of clothing and bedding for sanitary reasons.....       | 689.47     |            |            |          |
|                                         | Destruction of clothing and bedding for sanitary reasons.....        | 2,132.01   | 2,030.30   | 2,030.30   |          |
|                                         | Enlistment, bounty to seamen—                                        |            |            |            |          |
|                                         | Prior to July 1, 1877.....                                           | 33.35      |            |            |          |
|                                         | Prior to July 1, 1878.....                                           | 100.00     | 33.34      | 33.34      |          |
|                                         | Prior to July 1, 1879.....                                           | 8.33       |            |            |          |
|                                         | Prior to July 1, 1883.....                                           | 6,215.22   | 6,215.22   | 6,215.22   |          |
|                                         | Extra pay to officers and men who served in the Mexican war.....     | 15,204.06  | 15,204.06  | 15,204.06  |          |
|                                         | Expenses in connection with the Arctic Exploring Expedition.....     | 3,833.62   |            |            |          |
|                                         | Indemnity for lost clothing.....                                     | 2,667.49   | 2,667.49   | 2,667.49   |          |
|                                         | Prior to July 1, 1876.....                                           | 120.00     |            |            |          |
|                                         | Prior to July 1, 1877.....                                           | 60.00      |            |            |          |
|                                         | Prior to July 1, 1878.....                                           | 40.00      |            |            |          |
|                                         | Prior to July 1, 1882.....                                           |            |            | 79.17      |          |
|                                         | Mileage Navy (Graham decision), act March 3, 1885.....               | 145,404.91 | 143,270.83 | 143,270.83 |          |
|                                         | Miscellaneous, Naval Academy, 1883 and prior years.....              | 2.33       | 2.15       | 2.15       |          |
|                                         | Maintenance, Yards and Docks, 1883 and prior years.....              | 318.29     | 210.57     | 210.57     |          |
|                                         | Medical department, 1883 and prior years.....                        | 325.59     | 325.59     | 325.59     |          |



## APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1887—Continued.

| Title of appropriation.                                                           | Year. | Amount appropriated. | Amount drawn out by warrant. | Balance in hand June 30, 1887. | Amount expended as shown by vouchers. | Amount overpaid. | Amount carried to the surplus fund. |
|-----------------------------------------------------------------------------------|-------|----------------------|------------------------------|--------------------------------|---------------------------------------|------------------|-------------------------------------|
| Naval station and coaling depot, Port Royal, S. C.                                | ..... | \$8,205.62           | \$6,273.00                   | \$1,932.62                     | \$6,273.00                            | .....            | .....                               |
| Prize money to captors                                                            | ..... | 482,620.11           | 5,264.97                     | 477,355.14                     | 5,267.63                              | .....            | .....                               |
| Payment to John Roach for use of ship-yard and care of the <i>Puritan</i> .       | ..... | 25,000.00            | 25,000.00                    | .....                          | 25,000.00                             | .....            | \$318.45                            |
| Payment to owners of schooner <i>Druid</i> for damages by collision.              | ..... | 318.45               | .....                        | .....                          | .....                                 | .....            | .....                               |
| Pay, Navy—                                                                        | ..... | .....                | .....                        | .....                          | .....                                 | .....            | .....                               |
| Prior to July 1, 1883.                                                            | ..... | 154,142.84           | 153,279.71                   | 811.97                         | 153,279.71                            | .....            | 51.16                               |
| Prior to July 1, 1878.                                                            | ..... | 369.66               | .....                        | 369.66                         | .....                                 | .....            | .....                               |
| Prior to July 1, 1879.                                                            | ..... | 5.43                 | .....                        | 5.43                           | .....                                 | .....            | .....                               |
| Prior to July 1, 1882.                                                            | ..... | 149.76               | .....                        | 149.76                         | .....                                 | .....            | .....                               |
| Naval station and coaling depot, Isthmus of Panama                                | ..... | 200,000.00           | .....                        | 200,000.00                     | .....                                 | .....            | .....                               |
| Construction and Repair, act June 14, 1878.                                       | ..... | 56,644.10            | .....                        | 56,644.10                      | .....                                 | .....            | .....                               |
| Pay, Marine Corps, prior to July 1, 1883.                                         | ..... | 733.75               | 733.69                       | .....                          | 733.69                                | .....            | .06                                 |
| Pay, Marine Corps, prior to July 1, 1879.                                         | ..... | 23.20                | .....                        | 23.20                          | .....                                 | .....            | .....                               |
| Pay, miscellaneous, 1884 and prior years                                          | ..... | 1.12                 | .....                        | .....                          | .....                                 | .....            | 1.12                                |
| Pay, miscellaneous, 1883 and prior years                                          | ..... | 3,238.22             | 3,235.66                     | 2.56                           | 3,187.02                              | .....            | .....                               |
| Pay, miscellaneous, 1882 and prior years.                                         | ..... | 36.48                | .....                        | 36.48                          | .....                                 | .....            | .....                               |
| Provisions, Marine Corps, 1883 and prior years                                    | ..... | 66.45                | 66.45                        | .....                          | 66.45                                 | .....            | .....                               |
| Provisions, Navy, 1879 and prior years                                            | ..... | 27.30                | .....                        | 27.30                          | .....                                 | .....            | .....                               |
| Provisions, Navy, 1883 and prior years                                            | ..... | 60.75                | 60.75                        | .....                          | 60.75                                 | .....            | .....                               |
| Payment Japanese award.                                                           | ..... | 32,302.14            | .....                        | 32,302.14                      | .....                                 | .....            | .....                               |
| Removal and burial of remains of Lieut-Commander George W. De Long and companions | ..... | 15,394.71            | .....                        | 15,394.71                      | .....                                 | .....            | .....                               |
| Reward for services to officers and crew of U. S. S. <i>Rodgers</i>               | ..... | 1,251.90             | .....                        | .....                          | .....                                 | .....            | 1,251.90                            |
| Reward for rescue of Lady Franklin Bay Expedition to the Arctic regions           | ..... | 25,000.00            | .....                        | .....                          | .....                                 | .....            | 25,000.00                           |
| Relief of children of O. H. Berriman and others.                                  | ..... | 12,367.84            | .....                        | 12,367.84                      | .....                                 | .....            | .....                               |
| Relief of sufferers by wreck of the U. S. S. <i>Ashuelot</i>                      | ..... | 10,782.00            | 10,782.00                    | .....                          | 10,782.00                             | .....            | .....                               |
| Relief of Richard J. Floyd                                                        | ..... | 510.00               | 510.00                       | .....                          | 510.00                                | .....            | .....                               |
| Relief of Fanny S. Conway                                                         | ..... | 270.00               | 270.00                       | .....                          | 270.00                                | .....            | .....                               |
| Relief survivors and others exploring steamer <i>Jeannette</i>                    | ..... | 16,056.28            | 16,056.28                    | .....                          | 16,056.28                             | .....            | .....                               |
| Steam machinery, act June 14, 1878.                                               | ..... | 21,731.68            | .....                        | 21,731.68                      | .....                                 | .....            | .....                               |
| Steam machinery, 1883 and prior years                                             | ..... | 3,934.72             | 3,308.15                     | 626.57                         | 3,308.15                              | .....            | .....                               |
| Transportation and recruiting, Marine Corps, 1882 and prior years.                | ..... | 5.00                 | .....                        | 5.00                           | .....                                 | .....            | .....                               |
| Transportation and recruiting, Equipment and Recruiting, 1884                     | ..... | 563.04               | .....                        | .....                          | .....                                 | .....            | 563.04                              |
| Navy pension fund.                                                                | ..... | 420,000.00           | 420,000.00                   | .....                          | .....                                 | .....            | .....                               |
| Total                                                                             | ..... | 38,188,595.82        | 15,152,136.17                | 22,620,423.09                  | 14,894,291.06                         | \$28,301.49      | 416,036.56                          |



## BALANCES AND LIABILITIES UNDER PAY OF THE NAVY AND MARINE CORPS.

The following table shows the balance to the credit of "Pay of the Navy" and "Marine Corps" on June 30, 1887; also the ascertained liabilities.

These appropriations were continuous until the end of the fiscal year 1886, since which time they have been annual.

The balance, \$167,667.81, remaining to the credit of "Pay of the Navy," June 30, 1886, has been carried to "Pay of the Navy, 1887."

## STATEMENT OF APPROPRIATIONS "PAY OF NAVY, 1887," AND "PAY OF MARINE CORPS, 1887."

*Pay of the Navy, 1887.*

|                                                             |              |
|-------------------------------------------------------------|--------------|
| Balance in hands of disbursing officers, June 30, 1887..... | \$123,442.59 |
| Balance in Treasury, as shown by ledger, June 30, 1887..... | 1,338,925.12 |
| Balance in Treasury, as shown by ledger (pay no year).....  | 167,667.81   |

|                    |              |
|--------------------|--------------|
| Total balance..... | 1,630,035.52 |
|--------------------|--------------|

The liabilities June 30, 1887, were as follows:

|                                             |              |
|---------------------------------------------|--------------|
| Amount due and unpaid officers and men..... | \$934,253.32 |
| Amount due Naval Hospital fund.....         | 21,310.81    |
| Amount due clothing, Navy.....              | 45,807.60    |
| Amount due small-store fund.....            | 14,503.86    |
| Amount due general account of advances..... | 597,759.62   |

|                      |              |
|----------------------|--------------|
| Total liability..... | 1,613,635.21 |
|----------------------|--------------|

|                        |           |
|------------------------|-----------|
| Available balance..... | 16,400.31 |
|------------------------|-----------|

*Pay of Marine Corps, 1887.*

|                                                            |             |
|------------------------------------------------------------|-------------|
| Balance in hands of disbursing officers June 30, 1887..... | \$23,957.73 |
| Balance in Treasury as shown by ledger, June 10, 1887..... | 110,091.19  |

|                    |            |
|--------------------|------------|
| Total balance..... | 134,048.92 |
|--------------------|------------|

The liabilities June 30, 1887, were as follows:

|                                             |           |
|---------------------------------------------|-----------|
| Amount due and unpaid officers and men..... | 69,894.84 |
| Amount due Naval Hospital fund.....         | 1,143.52  |
| Amount due general account of advances..... | 32,677.06 |

|                      |            |
|----------------------|------------|
| Total liability..... | 103,715.42 |
|----------------------|------------|

|                        |           |
|------------------------|-----------|
| Available balance..... | 30,333.50 |
|------------------------|-----------|

## EXCHANGE.

Bills of exchange were sold by the pay officers of the Department of the Navy during the year to the amount of \$1,455,484.14. Of this sum \$1,246,044.59 was drawn on the Navy agents at London, and \$209,439.55 on the Secretary of the Navy.

## SPECIAL FISCAL AGENTS AT LONDON.

Under the contract now in force, a commission of one-half of 1 per cent. is paid to Brown, Shipley & Co., special fiscal agents at London, on disbursements made by them on account of the Navy Department. The amount of \$7,245.93 was paid to them as commissions under the above-mentioned arrangement during the past fiscal year. On the daily balances in their hands they pay the Government the rate of interest paid by the London joint-stock banks, and on advances they receive the



rate charged by the Bank of England. Interest amounting to \$54.83 has been paid to them on advances, and they have paid the Government \$3,289.78 on the daily balances.

There has been a net gain of \$11,274.69 in the transfer of funds from New York to London.

#### WORK OF THE OFFICE.

The following tables show a summary of the work performed in the different divisions of the office for the fiscal year:

#### PAYMASTERS' DIVISION.

| Date.           | Letters received. | Letters written. | Accounts received. | Accounts settled. | Cash vouchers examined. | Amount involved. |
|-----------------|-------------------|------------------|--------------------|-------------------|-------------------------|------------------|
| 1886.           |                   |                  |                    |                   |                         |                  |
| July .....      | 134               | 142              | 25                 | 38                | 826                     | \$914, 538. 50   |
| August .....    | 166               | 152              | 48                 | 34                | 636                     | 848, 167. 82     |
| September ..... | 118               | 151              | 21                 | 36                | 980                     | 947, 537. 36     |
| October .....   | 120               | 137              | 19                 | 16                | 209                     | 518, 467. 87     |
| November .....  | 156               | 150              | 49                 | 25                | 543                     | 648, 014. 65     |
| December .....  | 140               | 138              | 17                 | 27                | 517                     | 741, 961. 89     |
| 1887.           |                   |                  |                    |                   |                         |                  |
| January .....   | 157               | 133              | 22                 | 40                | 750                     | 1, 426, 875. 17  |
| February .....  | 169               | 146              | 52                 | 43                | 682                     | 943, 071. 35     |
| March .....     | 120               | 153              | 22                 | 36                | 903                     | 1, 311, 794. 95  |
| April .....     | 114               | 138              | 26                 | 21                | 487                     | 548, 473. 32     |
| May .....       | 175               | 153              | 53                 | 27                | 419                     | 566, 698. 72     |
| June .....      | 101               | 118              | 13                 | 36                | 790                     | 823, 012. 29     |
| Total .....     | 1, 670            | 1, 711           | 367                | 379               | 7, 742                  | 10, 238, 613. 89 |

|                                     |    |
|-------------------------------------|----|
| Accounts on hand July 1, 1886 ..... | 25 |
| Accounts on hand July 1, 1887 ..... | 13 |

#### BOOK-KEEPER'S DIVISION.

| Date.           | Pay requisitions. |                   | Repay requisitions. |                 | Letters received. | Letters written. | Accounts journalized, entered, and balanced. | Ledger extracts for settlement. | Answers to inquiries for accounts on ledgers. | Accounts received and settled. | Monthly returns of receipts and expenditures. |
|-----------------|-------------------|-------------------|---------------------|-----------------|-------------------|------------------|----------------------------------------------|---------------------------------|-----------------------------------------------|--------------------------------|-----------------------------------------------|
|                 | No.               | Amount.           | No.                 | Amount.         |                   |                  |                                              |                                 |                                               |                                |                                               |
| 1886.           |                   |                   |                     |                 |                   |                  |                                              |                                 |                                               |                                |                                               |
| July .....      | 264               | \$2, 207, 545. 13 | 41                  | \$344, 450. 34  | 308               | 349              | 134                                          | 49                              | 94                                            | 6                              | 65                                            |
| August .....    | 687               | 1, 925, 421. 98   | 32                  | 493, 130. 52    | 223               | 277              | 26                                           | 43                              | 109                                           | 3                              | 73                                            |
| September ..... | 709               | 1, 673, 521. 72   | 21                  | 28, 977. 70     | 190               | 275              | 155                                          | 44                              | 114                                           | 1                              | 72                                            |
| October .....   | 258               | 2, 039, 727. 13   | 33                  | 460, 411. 85    | 215               | 334              | 137                                          | 41                              | 110                                           | 2                              | 86                                            |
| November.....   | 226               | 1, 548, 310. 15   | 26                  | 95, 374. 85     | 267               | 317              | 172                                          | 44                              | 108                                           | 2                              | 78                                            |
| December .....  | 270               | 2, 350, 957. 12   | 27                  | 1, 143, 847. 57 | 207               | 299              | 96                                           | 41                              | 112                                           | 3                              | 74                                            |
| 1887.           |                   |                   |                     |                 |                   |                  |                                              |                                 |                                               |                                |                                               |
| January .....   | 278               | 2, 087, 334. 42   | 37                  | 840, 945. 18    | 222               | 317              | 144                                          | 71                              | 90                                            | 4                              | 72                                            |
| February .....  | 278               | 1, 735, 893. 03   | 40                  | 822, 684. 10    | 244               | 308              | 146                                          | 55                              | 190                                           | 9                              | 60                                            |
| March .....     | 365               | 2, 158, 163. 57   | 27                  | 1, 162, 561. 27 | 261               | 358              | 208                                          | 40                              | 112                                           | 5                              | 87                                            |
| April .....     | 292               | 1, 913, 512. 02   | 31                  | 696, 721. 83    | 309               | 354              | 165                                          | 43                              | 77                                            | 4                              | 76                                            |
| May .....       | 302               | 1, 831, 630. 66   | 35                  | 577, 169. 55    | 190               | 328              | 163                                          | 52                              | 66                                            | 5                              | 81                                            |
| June .....      | 274               | 1, 551, 957. 63   | 37                  | 530, 857. 37    | 200               | 364              | 140                                          | 55                              | 106                                           | 9                              | 79                                            |
| Total .....     | 4, 203            | 23, 023, 974. 56  | 387                 | 7, 197, 132. 13 | 2, 836            | 3, 880           | 1, 686                                       | 578                             | 1, 278                                        | 53                             | 903                                           |



## GENERAL CLAIMS DIVISION.

| Months.         | Claims—   |          |           |            |                    | Amount involved. | Letters—  |          | Number of reports on application for— |               |
|-----------------|-----------|----------|-----------|------------|--------------------|------------------|-----------|----------|---------------------------------------|---------------|
|                 | Received. | Allowed. | Rejected. | Suspended. | Total disposed of. |                  | Received. | Written. | Pensions.                             | Naval asylum. |
| 1886.           |           |          |           |            |                    |                  |           |          |                                       |               |
| July .....      | 137       | 75       | 40        | 15         | 130                | \$21,444.95      | 864       | 1,017    | 417                                   | 2             |
| August .....    | 133       | 40       | 22        | 1          | 63                 | 14,282.04        | 758       | 668      | 235                                   | 1             |
| September ..... | 150       | 111      | 31        | 4          | 146                | 23,672.31        | 774       | 711      | 189                                   | .....         |
| October .....   | 235       | 74       | 79        | 57         | 210                | 15,961.68        | 790       | 808      | 329                                   | 5             |
| November .....  | 120       | 67       | 80        | 11         | 158                | 14,132.98        | 802       | 800      | 256                                   | .....         |
| December .....  | 109       | 72       | 68        | 12         | 152                | 8,976.27         | 788       | 706      | 154                                   | 2             |
| 1887.           |           |          |           |            |                    |                  |           |          |                                       |               |
| January .....   | 185       | 66       | 79        | 27         | 172                | 29,674.47        | 915       | 804      | 195                                   | .....         |
| February .....  | 148       | 119      | 43        | 8          | 170                | 45,242.24        | 863       | 695      | 158                                   | .....         |
| March .....     | 153       | 111      | 74        | 9          | 194                | 41,667.70        | 1,171     | 886      | 220                                   | 1             |
| April .....     | 141       | 88       | 85        | 2          | 175                | 21,905.43        | 915       | 839      | 196                                   | 1             |
| May .....       | 119       | 72       | 45        | 39         | 156                | 20,761.95        | 423       | 674      | 158                                   | .....         |
| June .....      | 126       | 69       | 63        | 5          | 137                | 17,045.51        | 408       | 627      | 186                                   | 1             |
| Total .....     | 1,756     | 964      | 709       | 190        | 1,863              | 274,767.53       | 9,471     | 9,235    | 2,693                                 | 13            |

Claims remaining on hand June 30, 1886 ..... 331  
 Claims remaining on hand June 30, 1887 ..... 274

Two hundred and thirty-six letters, difference between the number received and number written, did not require an answer.

Of the two hundred and seventy-four claims remaining on hand June 30, 1887, some have not been completed by the claimants, and a large number are awaiting the decision of the courts in cases which involve the same principles, and consequently can not be settled until a decision has been delivered by the courts.

## PRIZE-MONEY, RECORD, AND FILES DIVISION.

| Date.           | Letters—  |          | Claims—   |          |           | Amount of prize-money paid. | Records.          |                    |                   |                  |
|-----------------|-----------|----------|-----------|----------|-----------|-----------------------------|-------------------|--------------------|-------------------|------------------|
|                 | Received. | Written. | Received. | Allowed. | Rejected. |                             | Letters keyed in. | Letters keyed out. | Letters recorded. | Letters indexed. |
| 1886.           |           |          |           |          |           |                             |                   |                    |                   |                  |
| July .....      | 220       | 175      | 25        | 19       | 27        | \$641. 23                   | 2, 050            | 2, 234             | 820               | 2, 259           |
| August .....    | 204       | 173      | 40        | 26       | 23        | 596. 27                     | 1, 826            | 1, 764             | 814               | 3, 416           |
| September ..... | 150       | 146      | 26        | 14       | 18        | 645. 89                     | 1, 640            | 1, 705             | 645               | 936              |
| October .....   | 132       | 130      | 20        | 15       | 13        | 480. 82                     | 1, 814            | 2, 002             | 1, 033            | 1, 033           |
| November .....  | 138       | 134      | 11        | 7        | 4         | 114. 29                     | 1, 952            | 2, 007             | 1, 365            | 1, 365           |
| December .....  | 171       | 175      | 26        | 18       | 8         | 1, 334. 11                  | 1, 755            | 1, 705             | 1, 101            | 1, 101           |
| 1887.           |           |          |           |          |           |                             |                   |                    |                   |                  |
| January .....   | 193       | 187      | 23        | 13       | 10        | 830. 47                     | 1, 886            | 1, 745             | 1, 024            | 1, 024           |
| February .....  | 220       | 218      | 30        | 20       | 10        | 998. 67                     | 1, 920            | 1, 631             | 1, 041            | 1, 041           |
| March .....     | 221       | 208      | 30        | 22       | 8         | 521. 99                     | 2, 222            | 1, 924             | 1, 454            | 2, 008           |
| April .....     | 173       | 173      | 24        | 16       | 8         | 414. 09                     | 1, 896            | 1, 786             | 1, 328            | 1, 328           |
| May .....       | 168       | 145      | 14        | 7        | 7         | 143. 52                     | 1, 785            | 1, 615             | 1, 349            | 1, 349           |
| June .....      | 132       | 136      | 21        | 18       | 3         | 1, 227. 06                  | 1, 635            | 1, 803             | 1, 551            | 1, 551           |
| Total .....     | 2, 122    | 2, 000   | 290       | 195      | 139       | 7, 948. 41                  | 22, 381           | 21, 951            | 13, 525           | 18, 409          |



This division is charged also with the preparation of all reports and tabular statements called for by Congress and the Secretary of the Treasury; the preservation and the care of the files; keeping a record of the appointments, resignations, removals, and absences; the care and issuing of stationery used in the office, and the payment of salaries to employés.

## NAVY PAY DIVISION.

| Date.           | Accounts received. | Accounts settled. | Letters received. | Letters written. | Amount involved. |
|-----------------|--------------------|-------------------|-------------------|------------------|------------------|
| 1886.           |                    |                   |                   |                  |                  |
| July .....      | 69                 | 60                | 524               | 605              | \$589,555.08     |
| August .....    | 63                 | 63                | 475               | 494              | 503,910.86       |
| September ..... | 69                 | 68                | 418               | 422              | 715,910.41       |
| October .....   | 83                 | 75                | 557               | 593              | 241,100.67       |
| November .....  | 87                 | 86                | 589               | 606              | 2,162,744.48     |
| December .....  | 68                 | 84                | 449               | 387              | 446,150.76       |
| 1887.           |                    |                   |                   |                  |                  |
| January .....   | 55                 | 65                | 399               | 304              | 1,998,041.23     |
| February .....  | 56                 | 51                | 424               | 264              | 1,022,445.37     |
| March .....     | 51                 | 66                | 449               | 319              | 510,334.00       |
| April .....     | 63                 | 48                | 385               | 282              | 304,837.04       |
| May .....       | 68                 | 76                | 500               | 345              | 1,553,099.40     |
| June .....      | 92                 | 115               | 481               | 372              | 1,676,920.83     |
| Total .....     | 824                | 857               | 5,650             | 4,993            | 11,725,050.13    |

## AMOUNTS PAID FOR ALLOTMENTS AT NAVY PAY OFFICES DURING FISCAL YEAR 1887.

| Office.             | Amount.      |
|---------------------|--------------|
| New York .....      | \$200,433.15 |
| Washington .....    | 116,210.48   |
| Philadelphia .....  | 71,982.50    |
| Boston .....        | 69,778.00    |
| San Francisco ..... | 30,670.00    |
| Norfolk .....       | 27,122.00    |
| Baltimore .....     | 26,458.50    |
| Total .....         | 542,654.63   |

|                                                                                                                 |        |
|-----------------------------------------------------------------------------------------------------------------|--------|
| Number of allotments running .....                                                                              | 1,727  |
| Number of allotments registered during fiscal year .....                                                        | 1,155  |
| Number of allotments discontinued during fiscal year .....                                                      | 1,118  |
| Number of allotments in which the limit of one-half pay is exceeded by permission of the Secretary of the Navy: |        |
| Officers .....                                                                                                  | 85     |
| Seamen .....                                                                                                    | 78     |
| Total .....                                                                                                     | 163    |
| Number of accounts on hand June 30, 1886 .....                                                                  | 33     |
| Number of accounts received during fiscal year 1887 .....                                                       | 824    |
| Total .....                                                                                                     | 857    |
| Number of accounts settled during fiscal year 1887 .....                                                        | 857    |
| Number of accounts on hand June 30, 1887 .....                                                                  | None.  |
| Number of cash vouchers examined during fiscal year 1887 .....                                                  | 55,858 |



NUMBER OF NAVY PENSIONERS AND THE AMOUNT DISBURSED DURING THE FISCAL YEAR ENDING JUNE 30, 1887.

| Pension agency.     | Number of Navy in-<br>valid pensioners. | Number of Navy<br>widow pensioners. | Number of children<br>under sixteen years<br>of age drawing pen-<br>sion. | Number of depend-<br>ent relatives. | Number of minors. | Total. | Disbursements for<br>the year ending<br>June 30, 1887. |
|---------------------|-----------------------------------------|-------------------------------------|---------------------------------------------------------------------------|-------------------------------------|-------------------|--------|--------------------------------------------------------|
| Boston .....        | 953                                     | 371                                 | 143                                                                       | 195                                 | 20                | 1,682  | \$315,611.71                                           |
| Chicago .....       | 544                                     | 163                                 | 66                                                                        | 79                                  | 10                | 862    | 188,369.80                                             |
| New York city ..... | 673                                     | 278                                 | 65                                                                        | 99                                  | 5                 | 1,120  | 193,271.15                                             |
| Philadelphia .....  | 631                                     | 250                                 | 77                                                                        | 100                                 | 16                | 1,074  | 172,595.53                                             |
| San Francisco ..... | 108                                     | 21                                  | 20                                                                        | 2                                   | 4                 | 155    | 22,056.95                                              |
| Washington .....    | 676                                     | 360                                 | 145                                                                       | 88                                  | 36                | 1,305  | 232,290.14                                             |
| Total .....         | 3,585                                   | 1,443                               | 516                                                                       | 563                                 | 91                | 6,198  | 1,124,195.28                                           |

The sum of \$1,382.79 was expended under section 4718 of the Revised Statutes to reimburse those who bore the expense of last sickness and burial of pensioners.

Number of Navy pension vouchers examined during the year, 20,546.

#### SETTLEMENTS ON CONTRACTS.

I feel it my duty to call your attention particularly to the prevailing method of the Navy Department in making payments on contracts.

For some years it has been the custom to require disbursing officers to pay out large sums of money on public bills, upon which no action can be taken by the accounting officers until the vouchers come before them in the quarterly returns of the paymaster, several months after the payments have been made.

In case the accounting officers should be of the opinion that the payment was illegal, there is nothing to be done except suspend the voucher and hold the disbursing officer responsible, and since he has paid this money upon the order of the Secretary of the Navy, it would be arbitrary and unreasonable to require that he be made to refund it.

The remedy, in my opinion, for this is contained in sections 236 and 277 of the Revised Statutes.

The former provides that "all claims and demands whatever by the United States, or against them, and all accounts whatever in which the United States are concerned, either as debtors or creditors, shall be settled and adjusted in the Department of the Treasury." The latter provides that "the Fourth Auditor shall receive and examine all accounts accruing in the Navy Department or relative thereto."

In view of the possible losses that may fall upon the Government from this system of payments, and the embarrassments to disbursing and accounting officers that must inevitably arise, and for the proper settlement of these accounts in accordance with the law as above quoted, I beg that such steps be taken as may seem to you to be proper, to have all demands for payments under contracts in the Navy presented to this office for settlement, and that payments by disbursing officers be restricted to necessary current expenses, such as pay of officers and men, supplies needed for immediate use, expenditures on shipboard, and purchases in foreign parts.



## PROPERTY RETURNS.

In the last two annual reports from this Bureau attention was called to the necessity of having accounts of the public property of the Navy in the hands of officers of the Navy and Marine Corps rendered to this office for settlement.

In view of the increased appropriations for the construction of new ships and fitting them out for service, the necessity for an accounting for property purchased is imperative.

## DISTRIBUTION OF PUBLIC ACCOUNTS.

Your attention is called to the inequality existing in the distribution of public accounts amongst the Auditors.

Some of the Auditors have a large clerical force and are then unable to keep up their work without assistance from other Bureaus. It would seem that a distribution of the accounts according to the laws hereinafter referred to would be more in accordance with the evident intention of the law makers, and would best promote the interest of the Government.

This inequality was recognized and commented upon by Mr. James Guthrie, in his annual report as Secretary of the Treasury of December 4, 1854, in the following language:

It would facilitate the business and render less complicated the accounts of the Departments should all the accounts of the Interior Department be given to the Second Auditor, and all accounts of the War Department be given to the Third Auditor, as recommended in my former report.

And in his report December 3, 1855, he said:

In my former report the attention of Congress was called to the fact that the duties of the Auditors, under existing laws, were not properly divided; and inconveniences existed in the present distribution of duties \* \* \* to the certain delay in the adjustment of accounts. This could be remedied by giving the Secretary of the Treasury authority, with the sanction of the President, to make the proper division and arrangement of business amongst the several Auditors and Comptrollers and report it to Congress.

As to the remedy suggested by Mr. Guthrie I would ask if it is not possible to accomplish the desired result without going to Congress. Does not the law establishing the offices of the Auditors define their duties and make a more equal distribution of the work?

In the act establishing the Treasury Department, approved September 2, 1789, section 5 provides—

That it shall be the duty of the Auditor to receive all public accounts, etc.

At that time, and until 1817, there was but one Auditor. "An act to provide for the prompt settlement of public accounts" was approved March 3, 1817, and section 4 of that act distributes the accounts amongst five Auditors. It gives to the First the accounts accruing in the Treasury Department. To the Second and Third the War Department. To the Fourth all accounts accruing in the Navy Department or relative thereto. To the Fifth all accounts accruing in or relative to the Department of State, the General Post-Office, and Indian Affairs, clearly showing it was the intention of the law to distribute as nearly as possible amongst the five Auditors all public accounts, and giving to every Department one Auditor.

Section 5 of the same act provides—

That it shall be the duties of the Auditors charged with the examination of the accounts of the War and Navy Departments to keep *all* the accounts of the receipts and expenditures of the public moneys advanced relative to those Departments, etc.



From a careful review of the laws establishing the Auditors' offices and defining their duties it would appear that the accounts have never been distributed according to the statute. In 1885, soon after assuming the duties of this Bureau, similar views were submitted by me to Secretary Manning, who referred the letter to the Solicitor for his opinion thereon.

The accounts in the various Departments are so distinct, and as each Department has its own disbursing officer, I do not think that the salaries of employes in other Departments than the Treasury can be construed to arise even technically in the Treasury.

With the same propriety all persons paid by appropriation bills, such as Army and Navy officers, might be construed to arise in the Treasury. It may have been the settled rule since 1817, nevertheless that rule seems to be in violation of the statute defining the duties of the Auditors.

The disbursements on account of the Naval Observatory, Hydrographic Bureau, and Nautical Almanac should be audited by this office, as was the custom up to the end of the fiscal year 1882.

I trust that the foregoing suggestions will meet with your favorable consideration, and if you concur therein and feel that you have not the power to enforce them, that you recommend Congress to take such action as to you may appear proper.

I have the honor to be, sir, your obedient servant,

C. M. SHELLEY,  
*Auditor.*

Hon. CHARLES S. FAIRCHILD,  
*Secretary of the Treasury.*



It is a well-known fact that the American people are not properly educated in the principles of medicine. The average citizen is not able to distinguish between the various schools of medicine, and is often misled by the claims of quacks and charlatans. It is the duty of the medical profession to educate the public in the principles of medicine, and to show them the value of the various schools of medicine.

The American Medical Association has been organized for the purpose of promoting the interests of the medical profession, and of educating the public in the principles of medicine. It has been successful in its efforts, and has been able to secure the recognition of the medical profession by the government and the public.

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(No. 13.)

## REPORT OF THE FIFTH AUDITOR.

TREASURY DEPARTMENT,  
FIFTH AUDITOR'S OFFICE,  
Washington, D. C., October 27, 1887.

SIR: In obedience to the request contained in your letter of July 23, 1887, to make a report to you of the transactions of this office during the past fiscal year, ended June 30, 1887, and of the present condition of the public business intrusted to my charge, I have the honor to report the performance of the following clerical work in this office during the year:

|                                                                                                                             |                  |
|-----------------------------------------------------------------------------------------------------------------------------|------------------|
| Accounts adjusted .....                                                                                                     | 19,229           |
| Reports made to the First Comptroller.....                                                                                  | 16,751           |
| Vouchers examined .....                                                                                                     | 325,321          |
| Amount involved in adjustments in footings.....                                                                             | \$922,878,982.14 |
| Reports copied .....                                                                                                        | 9,833            |
| Letters written .....                                                                                                       | 4,786            |
| Coupon books of internal-revenue stamps scheduled and counted ...                                                           | 31,467           |
| Letters copied by hand.....                                                                                                 | 441              |
| Comptroller's certificates copied.....                                                                                      | 7,722            |
| Consular certificates to invoices, and debentures posted from re-<br>turns of collectors of customs (sec. 4213, R. S.)..... | 336,299          |
| Consular-fee reports tested .....                                                                                           | 1,940            |
| Pages of consular fee reports tabulated.....                                                                                | 11,484           |
| Drafts examined for payment.....                                                                                            | 247              |

The financial results of the adjustments of the accounts are shown in detail in the eleven tables hereto appended, and lettered from A to I, and in regard to which I beg leave to submit the following observations:

### DIPLOMATIC AND CONSULAR DIVISION.

*Diplomatic service.*—The accounts of ministers and other officers of the diplomatic service, so far as they have been received, have been adjusted, showing (Table A) expenditures and passport fees for the year, as follows:

|                                                        |              |
|--------------------------------------------------------|--------------|
| Salaries of ministers and chargés d'affaires.....      | \$275,404.94 |
| Salaries of chargés d'affaires <i>ad interim</i> ..... | 21,784.21    |
| Salaries of secretaries of legations .....             | 31,287.76    |
| Salaries of interpreters of legations .....            | 10,084.16    |
| Salary of clerk to legation in Spain.....              | 1,200.00     |
| Contingent expenses, foreign missions .....            | 64,491.48    |
| Loss on bills of exchange, diplomatic service.....     | 1,132.46     |
| Total .....                                            | 405,385.01   |
| Passport fees received and accounted for.....          | 4,871.99     |

The accounts for salaries of chargés d'affaires *ad interim*, which have received the action of this office, are in excess of the appropriation for that object in the sum of \$1,784.21.



*Consular service.*—Accounts of consular officers have been adjusted, showing expenses for this service and official fees collected, as follows (Tables B, C, D, and E):

|                                                                               |              |
|-------------------------------------------------------------------------------|--------------|
| Consular fees received for official services.....                             | \$950,690.64 |
| Paid:                                                                         |              |
| Salaries, consular service.....                                               | \$420,708.05 |
| Salaries, consular officers not citizens.....                                 | 10,057.31    |
| Salaries, consular clerks.....                                                | 12,281.31    |
| Loss on bills of exchange.....                                                | 3,667.84     |
| Pay of consular officers for services to American vessels.....                | 17,404.49    |
| Compensation from fees (sections 1703, 1730, and 1733, Revised Statutes)..... | 218,621.70   |
| Office rent and clerk hire (section 1732, Revised Statutes).....              | 7,432.49     |
| Contingent expenses, United States consulates.....                            | 143,765.83   |
| Allowance for clerks at consulates.....                                       | 58,359.28    |
| Expenses of prisons for American convicts.....                                | 5,083.85     |
| Salaries, interpreters to consulates in China, etc.....                       | 11,001.01    |
| Salaries, marshals for consular courts.....                                   | 6,886.07     |
| Expenses of interpreters and guards, etc.....                                 | 2,968.50     |
| Boat and crew at Hong-Kong and Osaka and Hiogo.....                           | 735.53       |
|                                                                               | <hr/>        |
|                                                                               | 918,973.26   |
| Excess of receipts over expenditures.....                                     | 31,717.38    |

It will be seen from the above statement that the consular service for 1887 has been not only self-sustaining, but has paid a small surplus of revenue to the Government.

The amount paid for "Salaries consular service," as reported, is \$708.05 in excess of the appropriation. Accounts yet to be received or perfected, when adjusted, will still add to the amount several thousand dollars, showing that the appropriation has been considerably exceeded this year, as was the case for 1886, and which is attributable to the same cause, namely: The payments made to consular officers for time receiving instructions, awaiting the receipt of exequatur, and making transit to and from their posts, authorized by section 1740 of the Revised Statutes, but not provided for in the appropriation, amounting, in 1887, to \$17,667.80.

I would respectfully suggest that the Secretary of State be requested to ask Congress to make an annual permanent appropriation to cover the payments to consular officers while receiving instructions, awaiting exequatur, and making transit. The same should also be done in the case of diplomatic officers. By such appropriations the inconvenience to officers whose salaries are specifically provided for by law might be avoided, of having to wait for a deficiency appropriation because their money has been applied to the payment of those extra services which were not appropriated for.

The amount of consular fees collected exceeds that of any previous year, and they were in kind, as follows:

|                                                    |              |
|----------------------------------------------------|--------------|
| Invoice certificates.....                          | \$859,454.72 |
| Landing certificates.....                          | 35,927.00    |
| Bills of health.....                               | 17,682.75    |
| Currency certificates.....                         | 16,768.00    |
| Certificates of returned goods, packages, etc..... | 5,964.50     |
| Other fees.....                                    | 14,893.67    |
|                                                    | <hr/>        |
| Total.....                                         | 950,690.64   |

For 1886 the fees were reported at \$881,569.79. An increase over last year is shown for 1887 of \$69,120.85, arising principally from the same source from which came the addition of \$90,224.36 for 1886 over 1885—from the *certification of certificates to invoices*. This shows a continued increase in the number of shipments of goods to this country.



*Relief of seamen.*—As shown in Tables F and G, accounts for relief and wages of seamen were adjusted with the following results:

|                                                          |              |
|----------------------------------------------------------|--------------|
| Boarding and lodging.....                                | \$6,598.42   |
| Clothing.....                                            | 3,748.21     |
| Medical aid.....                                         | 5,604.78     |
| Passage to the United States (paid at Treasury).....     | 10,700.48    |
| Other expenses.....                                      | 5,086.60     |
| Total disbursed for relief of seamen.....                | 31,738.49    |
| Arrears of wages collected.....                          | 256,425.17   |
| Extra wages collected.....                               | 4,555.77     |
|                                                          | 260,980.94   |
| Extra and arrears of wages paid to seamen.....           | \$247,140.44 |
| Refunded at the Treasury under act of June 26, 1884..... | 182.86       |
|                                                          | 247,323.30   |
| Balance of wages.....                                    | 13,657.64    |

The above sum of \$13,657.64, representing wages of seamen, will be reduced to at least \$8,057.64 by vouchers yet to be received of payments made to seamen. This amount, then, \$8,057.64, will represent the seamen's own money which has been used for their support, and should be deducted from the total amount, \$31,738.49, shown above to have been expended for relief of seamen, in order to arrive at the actual outlay from the appropriation for those who were *destitute*. This gives \$23,680.85 as the actual expenditure for 1887.

The actual cost to the Government for the relief of *destitute* seamen for 1886, as shown by the exact figures on final adjustment, was \$23,883.42.

There were relieved during the year 959 destitute seamen, as against 1,235 in 1886—one-fourth less number of seamen, yet the cost to the Government was nearly the same. The average cost per seaman was \$5.35 more for 1887 than for 1886. The additional cost is attributable to the increased allowance to steamers for the transportation of seamen to the United States, authorized by the act of June 19, 1886. The number of seamen brought to the United States was exactly the same for both years, being 593; while the cost of transportation was \$4,280.28 more in 1887 than in 1886, being \$10,700.48 in 1887 and \$6,420.20 in 1886.

Of the 959 seamen relieved, 551 were shipwrecked, and only 43 were reported as deserters from their vessels. Medical assistance was provided for 170 men.

On the subject of *wages to seamen* it may be stated that consular officers sometimes send money which they have collected as wages of seamen to the Treasury on account of the sailors, instead of paying it to them. Under the present system or custom such moneys are covered into the Treasury to the credit of the appropriation for "Relief and protection of American seamen," and when claim is made for them at the Treasury they are paid from the said appropriation. The claimants for these moneys sometimes fail to call for them until after the appropriation has lapsed according to law, and they are then subjected to great delays in receiving their money, having to wait for Congressional action for supplying the fund. Moneys held by the Government in trust should be available to the owners at all times, and not subject to be passed into the surplus fund at the end of every two years, as is now the case.

It not unfrequently happens, also, that other moneys belonging to American citizens are collected and sent to the Treasury by consular



officers abroad, in trust for the legal owners, such as the proceeds of salvages and of other property.

Provision was made by section 4584 of the Revised Statutes for the retaining of *one-third* of the three month's extra wages collectible under the law then existing, for the purpose of creating a fund for the maintenance and passage to the United States of destitute American seamen, under which provision the practice arose of covering such amounts, when paid in by consular officers, to the credit of the appropriation for relief of seamen, insomuch augmenting the same, and from this practice came the custom of covering into the same appropriation the moneys received in trust for seamen and others. The ground for this custom now having been taken away by the repeal of the law requiring the collection of *three months'* extra wages, the *one-third* no longer accruing to the Government, I would respectfully recommend that Congress be requested to provide for the opening of a trust fund account, into which the wages of seamen and the moneys of other persons (not deceased) received in trust may be covered, and out of which they may be paid whenever legal claim thereto shall be established. Section 1709 of the Revised Statutes provides for such a fund for moneys belonging to *deceased* American citizens.

*Other expenses of the foreign service.*—During the year other accounts relating to the foreign service have been adjusted as follows :

|                                                                                                                  |              |
|------------------------------------------------------------------------------------------------------------------|--------------|
| Salaries and expenses, Court of Commissioners of Alabama Claims.....                                             | \$8,858.34   |
| Payment of judgments, Court of Alabama Claims (second class) .....                                               | 5,739,495.41 |
| International Bureau of Weights and Measures, 1887 .....                                                         | 1,951.42     |
| Scientific Commission of Electricians at Philadelphia, Pa.....                                                   | 300.00       |
| Transporting remains of ministers and consuls to their homes for interment .....                                 | 516.67       |
| Refunding penalties or charges erroneously exacted.....                                                          | 461.73       |
| Rescuing shipwrecked American seamen, 1887.....                                                                  | 573.25       |
| Bringing home criminals, 1887.....                                                                               | 1,736.90     |
| Foreign hospital at Panama, 1887.....                                                                            | 500.00       |
| Allowance to widows or heirs of diplomatic or consular officers who die abroad .....                             | 979.61       |
| Annual expenses Cape Spartel light, coast of Morocco, 1887.....                                                  | 291.96       |
| Emergencies arising in the diplomatic and consular service.....                                                  | 1,052.23     |
| Steam-launch for legation and consulate at Constantinople, 1887.....                                             | 1,124.22     |
| Rent of court-house and jail in Japan, 1887.....                                                                 | 3,400.00     |
| Buildings and grounds for legation in China, 1887 .....                                                          | 1,224.00     |
| Payment to Lizzie Maynadier Phelps, widow of Seth Ledyard Phelps, late minister to Peru, act August 3, 1886..... | 10,000.00    |
| Relief of William Schuchardt, private act No. 254.....                                                           | 750.00       |
| Relief of James M. Hagar, act February 21, 1887 .....                                                            | 1,112.78     |

*Disbursing clerk's accounts.*—The following accounts have been rendered by F. J. Kieckhoefer, the disbursing clerk of the Department of State, and adjusted, namely :

|                                                                                                                     |             |
|---------------------------------------------------------------------------------------------------------------------|-------------|
| Contingent expenses, foreign missions, 1886, \$276.13 ; 1887, \$11,328.10.....                                      | \$11,604.23 |
| Contingent expenses United States consulates, 1886, \$92.09 ; 1887, \$9,766.65.....                                 | 9,858.74    |
| Publication of consular and other commercial reports, Department of State, 1886, \$300.90 ; 1887, \$16,736.22 ..... | 17,037.12   |
| Rescuing shipwrecked American seamen, 1887.....                                                                     | 1,940.00    |
| Emergencies arising in the diplomatic and consular service.....                                                     | 16,045.29   |
| Procuring evidence relating to French spoliation claims.....                                                        | 39.27       |
| International remonetization of silver .....                                                                        | 1,500.00    |
| Transporting remains of ministers and consuls to their homes for interment .....                                    | 62.00       |
| Expenses under the neutrality act, 1887 .....                                                                       | 668.90      |
| Salaries and expenses Court of Commissioners of Alabama Claims.....                                                 | 3,066.25    |
| Haytien arbitration commission .....                                                                                | 4,077.44    |
| Indemnity for losses sustained by Chinese subjects at Rock Springs, Wyoming .....                                   | 147,748.74  |



*Accounts for prior years.*—Diplomatic and consular accounts not heretofore reported were received or perfected during the year, and have been adjusted as follows :

|                                                                                                                                                  |             |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Salaries of ministers, 1885, \$4,250 ; 1886, \$16,758.37 .....                                                                                   | \$21,008.37 |
| Salaries, secretaries of legations, 1885 .....                                                                                                   | 43.96       |
| Salaries, consular service, 1885, 1,487.02 ; 1886, \$5,778.03 .....                                                                              | 7,265.05    |
| Salaries, interpreters to consulates in China, 1885 .....                                                                                        | 1,032.66    |
| Salaries, interpreters to legations, 1885, \$124.68 ; 1886, \$1,000 .....                                                                        | 1,124.68    |
| Contingent expenses, foreign missions, 1879, \$275 ; 1880, \$369.50 ; 1883, \$582.55 ; 1884, \$28.50 ; 1885, \$7,760.32 ; 1886, \$3,298.68 ..... | 12,314.55   |
| Contingent expenses, United States consulates, 1877, \$15.52 ; 1884, \$110 ; 1885, \$1,041.76 ; 1886, \$3,694.16 .....                           | 4,861.44    |
| Loss on bills of exchange, diplomatic service, 1885, \$32.08 ; 1886, \$311.45 .....                                                              | 343.53      |
| Loss on bills of exchange, consular service, 1875, \$25.73 ; 1885, \$83.56 ; 1886, \$99.44 .....                                                 | 208.73      |
| Pay of consular officers for services to American vessels and seamen, 1885, \$540.62 ; 1886, \$3,374.38 .....                                    | 3,915.00    |
| Relief and protection of American seamen, 1883, \$100 ; 1884, \$408.82 ; 1885, \$171.22 ; 1886, \$1,227.45 .....                                 | 1,907.49    |
| Allowance for clerks at consulates, 1883, \$610.99 ; 1886, \$1,163 .....                                                                         | 1,773.99    |
| Expenses of prisons for American convicts, 1885 .....                                                                                            | 292.41      |
| Bringing home criminals, 1884, \$264.62 ; 1886, \$19.50 .....                                                                                    | 284.12      |
| Rescuing shipwrecked American seamen, 1886 .....                                                                                                 | 647.35      |
| Expenses of interpreters and guards, etc., 1886 .....                                                                                            | 125.00      |
| Steam-launch for legation and consulate at Constantinople, 1886 .....                                                                            | 352.00      |
| Buildings and grounds for legation in China, 1885, \$1,296 ; 1886, \$1,908 .....                                                                 | 3,204.00    |
| Rent of court-house and jail in Japan, 1886 .....                                                                                                | 3,400.00    |
| Testimonials to umpires of United States and Spanish Claims Commission .....                                                                     | 980.00      |
| Salaries United States and Spanish Claims Commission .....                                                                                       | 3,650.03    |
| Consular fees adjusted, 1885, \$1,696.50 ; 1886, \$2,195.48 .....                                                                                | 3,891.98    |

*London bankers' accounts.*—Accounts adjusted during the year of Messrs. Brown, Shipley & Co., bankers of the United States at London, England, show disbursements aggregating \$273,607.35, and receipts from consular officers of fees amounting to \$288,186.01, and of wages of seamen \$23.64. The disbursements were as follows :

|                                                                                      |            |
|--------------------------------------------------------------------------------------|------------|
| Contingent expenses United States consulates, 1886, \$326.27 ; 1887, \$526.27 .....  | \$852.54   |
| Salaries of consular service, 1886, \$1,773.13 ; 1887, \$2,306.73 .....              | 4,079.86   |
| Salaries of secretaries of legations, 1886, \$5,843.61 ; 1887, \$22,693.62 .....     | 28,537.23  |
| Contingent expenses foreign missions, 1886, \$3,043.69 ; 1887, \$31,220.08 .....     | 34,263.77  |
| Salaries of ministers, 1885, \$721.15 ; 1886, \$28,729.54 ; 1887, \$159,266.97 ..... | 188,717.66 |
| Salaries of interpreters to legations, 1887 .....                                    | 7,956.16   |
| Preventing the spread of epidemic diseases .....                                     | 487.65     |
| Salaries chargés d'affaires <i>ad interim</i> , 1887 .....                           | 1,016.61   |
| Expenses of interpreters, guards, etc., in Turkish dominions, 1887 .....             | 252.50     |
| Procuring evidence relating to French spoliation claims .....                        | 7,443.37   |

*Estates of decedents trust fund.*—Accounts of this fund (sec. 1709, Rev. Stats.) were adjusted, showing the following sums paid over to the legal representatives of citizens of the United States dying abroad, viz :

|                                    |          |
|------------------------------------|----------|
| Estate of James A. Gregory .....   | \$27.24  |
| Estate of Leopold Verdella .....   | 202.25   |
| Estate of Henry Somerville .....   | 64.90    |
| Estate of Henry Howarth .....      | 261.07   |
| Estate of Lewis S. Chase .....     | 70.55    |
| Estate of James N. Cole .....      | 187.65   |
| Estate of Philip Barnet .....      | 1,260.62 |
| Estate of Maximilian Taubles ..... | 164.02   |
| Estate of William K. Aiken .....   | 39.84    |
| Estate of Frederick Groeper .....  | 13.18    |
|                                    | <hr/>    |
|                                    | 2,291.32 |



## INTERNAL-REVENUE DIVISION.

The total collections of internal revenue during the fiscal year 1887, as shown by the adjustments of collectors' accounts and exhibited in detail in Table H, amounted to \$118,932,978.91. Included in this amount \$3,399.75 belongs to the collections of previous years.

The accounts of collectors of internal revenue, as adjusted for the fiscal year, aggregate \$3,637,995.66, inclusive of amounts allowed store-keepers and gaugers. These expenses in detail are given in Table I.

Of this total expense, the sum of \$3,495.49 belongs to previous fiscal years, being commissions on tax-paid spirit stamps sold.

The following exhibit shows, by States, for what these expenses were incurred :

| District.            | Compensation of collector. |                      | Rent, fuel, and lights. | Stationery and other expenses. | Compensation of store-keepers. | Compensation of gaugers. | Total expense of collecting. |
|----------------------|----------------------------|----------------------|-------------------------|--------------------------------|--------------------------------|--------------------------|------------------------------|
|                      | Salary.                    | Deputies and clerks. |                         |                                |                                |                          |                              |
| Alabama .....        | \$2,750.00                 | \$12,536.67          | .....                   | \$131.71                       | \$968.00                       | \$1,650.18               | \$18,036.56                  |
| Arkansas .....       | 3,082.71                   | 11,581.60            | .....                   | 189.44                         | 11,097.50                      | 1,572.66                 | 27,523.91                    |
| California .....     | 8,124.69                   | 47,190.02            | \$1,280.00              | 1,157.63                       | 15,392.00                      | 28,048.51                | 101,192.85                   |
| Colorado .....       | 3,000.00                   | 10,603.65            | 1,000.00                | 136.76                         | .....                          | 1,612.19                 | 16,352.60                    |
| Connecticut .....    | 4,121.11                   | 16,118.51            | 28.00                   | 255.24                         | 2,504.00                       | 4,875.35                 | 27,902.21                    |
| Delaware .....       | 3,098.13                   | 7,157.14             | 286.00                  | 55.37                          | 730.00                         | 1,376.59                 | 12,703.23                    |
| Florida .....        | 3,125.00                   | 8,746.33             | 587.71                  | 115.72                         | .....                          | .....                    | 12,574.76                    |
| Georgia .....        | 3,500.00                   | 39,427.15            | .....                   | 353.13                         | 29,402.00                      | 4,908.51                 | 77,590.79                    |
| Illinois .....       | 25,462.75                  | 85,468.32            | 2,344.09                | 1,667.57                       | 95,003.00                      | 93,434.64                | 303,380.37                   |
| Indiana .....        | 12,003.95                  | 34,881.61            | 1,264.75                | 669.31                         | 29,843.00                      | 23,346.31                | 102,008.93                   |
| Iowa .....           | 9,875.00                   | 23,714.34            | 1,350.14                | 522.08                         | 8,640.00                       | 7,324.21                 | 51,425.77                    |
| Kansas .....         | 3,006.40                   | 13,196.78            | .....                   | 192.34                         | 1,234.50                       | 103.49                   | 17,733.51                    |
| Kentucky .....       | 22,500.00                  | 105,496.87           | 2,797.06                | 2,637.79                       | 386,739.00                     | 139,531.29               | 659,702.01                   |
| Louisiana .....      | 3,625.00                   | 20,155.35            | .....                   | 149.61                         | .....                          | 3,964.24                 | 27,894.20                    |
| Maine .....          | 2,375.00                   | 5,064.23             | .....                   | 171.29                         | .....                          | .....                    | 7,610.52                     |
| Maryland .....       | 4,500.00                   | 38,406.08            | 700.00                  | 468.00                         | 36,497.50                      | 24,724.98                | 105,296.56                   |
| Massachusetts .....  | 8,093.56                   | 31,117.92            | 521.75                  | 667.45                         | 24,508.00                      | 18,812.75                | 83,721.43                    |
| Michigan .....       | 7,375.00                   | 27,720.92            | 1,451.08                | 369.19                         | .....                          | 2,149.66                 | 39,065.85                    |
| Minnesota .....      | 3,750.00                   | 15,028.46            | .....                   | 185.30                         | .....                          | 1,744.05                 | 20,707.81                    |
| Mississippi .....    | 2,755.58                   | 9,978.22             | .....                   | 101.37                         | .....                          | 117.55                   | 12,952.72                    |
| Missouri .....       | 12,599.11                  | 53,634.91            | 550.00                  | 1,108.13                       | 34,178.00                      | 29,642.16                | 131,712.31                   |
| Montana .....        | 3,000.00                   | 11,541.65            | 693.18                  | 162.84                         | .....                          | 147.86                   | 15,545.53                    |
| Nebraska .....       | 4,500.00                   | 17,942.85            | .....                   | 282.39                         | 9,540.00                       | 7,639.22                 | 39,904.46                    |
| Nevada .....         | 2,750.00                   | 6,236.55             | 699.00                  | 206.49                         | .....                          | 718.03                   | 10,610.07                    |
| New Hampshire .....  | 3,505.18                   | 4,583.80             | .....                   | 151.15                         | 1,388.00                       | 827.37                   | 10,455.50                    |
| New Jersey .....     | 12,185.86                  | 42,203.22            | 930.00                  | 601.06                         | 3,800.00                       | 7,679.33                 | 67,399.47                    |
| New Mexico .....     | 2,750.00                   | 8,144.96             | 689.15                  | 265.34                         | .....                          | 954.06                   | 12,803.51                    |
| New York .....       | 31,539.96                  | 176,294.83           | 16,176.13               | 2,550.90                       | 11,088.00                      | 58,556.83                | 296,206.65                   |
| North Carolina ..... | 12,979.55                  | 78,961.09            | 1,212.50                | 932.47                         | 131,800.50                     | 21,441.92                | 247,328.03                   |
| Ohio .....           | 21,655.48                  | 83,142.65            | 2,757.80                | 1,778.51                       | 80,739.00                      | 95,036.26                | 285,109.70                   |
| Oregon .....         | 3,029.23                   | 10,992.84            | .....                   | 213.55                         | 939.00                         | 1,146.87                 | 16,321.47                    |
| Pennsylvania .....   | 24,672.68                  | 129,630.20           | 3,615.95                | 2,347.34                       | 100,841.50                     | 61,989.94                | 323,097.61                   |
| Rhode Island .....   | 3,000.41                   | 7,408.48             | .....                   | 261.07                         | .....                          | 481.09                   | 11,151.05                    |
| South Carolina ..... | 3,137.62                   | 14,964.53            | .....                   | 114.28                         | 7,515.50                       | 1,219.14                 | 26,951.07                    |
| Tennessee .....      | 7,581.37                   | 38,339.26            | .....                   | 784.78                         | 45,219.50                      | 13,316.52                | 105,241.43                   |
| Texas .....          | 7,672.41                   | 28,543.93            | 1,200.70                | 473.40                         | 2,521.00                       | 3,194.23                 | 43,605.67                    |
| Vermont .....        | 2,131.57                   | 4,017.56             | 172.92                  | 60.11                          | .....                          | .....                    | 6,382.16                     |
| Virginia .....       | 12,997.40                  | 86,938.21            | 1,339.45                | 1,556.86                       | 24,137.00                      | 30,212.03                | 157,180.95                   |
| West Virginia .....  | 4,831.90                   | 17,769.19            | 444.19                  | 473.45                         | 4,544.00                       | 7,418.53                 | 35,481.26                    |
| Wisconsin .....      | 13,216.19                  | 33,576.37            | 831.13                  | 648.64                         | 11,709.00                      | 10,149.82                | 70,131.15                    |
| Total .....          | 325,859.80                 | 1,418,457.25         | 44,922.68               | 25,169.06                      | 1,112,518.50                   | 711,068.37               | 3,637,995.66                 |

## MISCELLANEOUS DIVISION.

To this division are assigned for settlement all miscellaneous internal-revenue accounts, including salaries and expenses of agents, surveyors of distilleries, fees and expenses of gaugers, stamp agents' accounts, counsel fees, drawbacks, taxes refunded, redemption of stamps, accounts for the manufacture of paper, and for the salaries of the office of the Commissioner of Internal Revenue, also accounts of the Census Office, Smithsonian Institution, and National Museum, contingent expenses of the Post-Office Department, and sundry accounts of the Department of State and the Patent Office.



*Agents' accounts.*—The salaries and expenses of internal-revenue agents for the year are as follows:

| Name.                                                                            | Per diem.            | Salary.    | Expenses.            |                   |                    | Total.     |
|----------------------------------------------------------------------------------|----------------------|------------|----------------------|-------------------|--------------------|------------|
|                                                                                  |                      |            | Trans-<br>portation. | Subsist-<br>ence. | Other<br>expenses. |            |
| James S. Battle.....                                                             | \$7.00               | \$2,191.00 | \$345.31             | \$1,044.00        | \$40.66            | \$3,620.97 |
| A. H. Brooks.....                                                                | 7.00                 | 2,198.00   | 313.92               | 541.60            | 233.81             | 3,287.33   |
| Ed. M. Brown.....                                                                | 7.00                 | 2,191.00   | 289.83               | 1,087.50          | 34.41              | 3,602.74   |
| Thomas B. Buskirk.....                                                           | { 6.00 }<br>{ 7.00 } | 547.00     | 55.20                | 294.00            | 17.80              | 914.00     |
| G. Washington Carr.....                                                          | 6.00                 | 1,830.00   | 359.76               | 1,023.00          | 68.29              | 3,281.05   |
| W. H. Chapman.....                                                               | 7.00                 | 2,191.00   | 355.05               | 1,017.00          | 31.36              | 3,594.41   |
| George B. Clark.....                                                             | 7.00                 | 2,205.00   | 1,123.52             | 1,125.00          | 158.02             | 4,611.54   |
| Robert P. Cole.....                                                              | 7.00                 | 1,050.00   | 279.91               | 463.50            | 60.25              | 1,853.66   |
| B. L. Cromwell.....                                                              | { 6.00 }<br>{ 7.00 } | 1,401.00   | 339.90               | 693.00            | 18.70              | 2,452.60   |
| H. P. Dunlap.....                                                                | { 6.00 }<br>{ 7.00 } | 1,003.00   | 295.80               | 528.00            | 28.95              | 1,855.75   |
| J. H. Hale.....                                                                  | 7.00                 | 2,030.00   | 143.60               | 985.50            | 76.43              | 3,235.53   |
| J. H. Hurlburt.....                                                              | { 6.00 }<br>{ 7.00 } | 984.00     | 114.57               | 459.00            | 14.52              | 1,572.09   |
| Godfrey Jaeger.....                                                              | 7.00                 | 2,191.00   | 818.37               | 963.00            | 97.68              | 4,070.05   |
| Horace Kellogg.....                                                              | 7.00                 | 2,135.00   | 529.70               | 1,053.75          | 74.76              | 3,793.21   |
| William King.....                                                                | 7.00                 | 2,184.00   | 945.76               | 1,020.75          | 90.09              | 4,240.60   |
| Sanford Kirkpatrick.....                                                         | { 6.00 }<br>{ 7.00 } | 960.00     | 271.21               | 501.00            | 10.10              | 1,742.31   |
| James E. Larkin.....                                                             | 7.00                 | 735.00     | 87.12                | 369.00            | 26.16              | 1,217.28   |
| Wolcott Lay.....                                                                 | 7.00                 | 1,183.00   | 538.40               | 582.00            | 81.18              | 2,384.58   |
| John Lofland.....                                                                | 7.00                 | 2,093.00   | 428.10               | 1,035.00          | 54.40              | 3,610.50   |
| J. B. Marvin.....                                                                | 7.00                 | 1,162.00   | 556.01               | 546.00            | 59.47              | 2,323.48   |
| B. F. Morey.....                                                                 | 7.00                 | 1,275.00   | 548.30               | 561.00            | 54.74              | 2,439.04   |
| Stanley Plummer.....                                                             | 7.00                 | 1,127.00   | 290.93               | 567.00            | 68.94              | 2,053.87   |
| H. B. Rigg.....                                                                  | { 6.00 }<br>{ 7.00 } | 972.00     | 265.75               | 528.00            | 35.20              | 1,800.95   |
| F. D. Sewall.....                                                                | 10.00                | 3,000.00   | 381.27               | 264.00            | 26.27              | 3,671.54   |
| William Somerville.....                                                          | 7.00                 | 2,170.00   | 711.35               | 966.00            | 51.14              | 3,898.49   |
| L. A. Thrasher.....                                                              | 7.00                 | 672.00     | 238.24               | 285.00            | 15.15              | 1,210.39   |
| John Webb, jr.....                                                               | 7.00                 | 931.00     | 186.51               | 378.00            | 16.90              | 1,512.41   |
| Stationery furnished revenue agents.....                                         |                      | 42,611.00  | 10,813.39            | 18,880.60         | 1,545.38           | 73,850.37  |
| Transportation over Pacific railroads under orders from Treasury Department..... |                      |            |                      |                   |                    | 213.21     |
| Total.....                                                                       |                      |            |                      |                   |                    | 228.37     |
|                                                                                  |                      |            |                      |                   |                    | 74,291.95  |

*Stamp accounts.*—The accounts of the Commissioner of Internal Revenue for distilled-spirit and other stamps are as follows:

## DISTILLED-SPIRIT STAMPS.

| DR.                                 |                 |                                    | CR.             |
|-------------------------------------|-----------------|------------------------------------|-----------------|
| To stamps on hand June 30, 1886..   | \$30,283,880.00 | By stamps sent to collectors ..... | \$67,052,735.00 |
| To stamps received from printers..  | 67,779,450.00   | By stamps destroyed by committee   | 388.80          |
| To stamps returned by collectors..  | 486,685.00      | By stamps on hand June 30, 1887..  | 31,497,280.00   |
| To stamps received for redemption.. | 388.80          |                                    |                 |
|                                     | <hr/>           |                                    | <hr/>           |
|                                     | 98,550,403.80   |                                    | 98,550,403.80   |

## SPECIAL-TAX STAMPS.

|                                     |                |                                    |                 |
|-------------------------------------|----------------|------------------------------------|-----------------|
| To stamps on hand June 30, 1886..   | \$1,442,508.00 | By stamps sent to collectors ..... | \$10,818,414.00 |
| To stamps received from printers..  | 13,140,112.00  | By stamps destroyed by committee   | 2,206,494.00    |
| To stamps returned for redemption.. | 911,052.00     | By stamps on hand June 30, 1887..  | 2,468,764.00    |
|                                     | 15,493,672.00  |                                    | 15,493,672.00   |

## BEER STAMPS.

|                                     |                |                                    |                 |
|-------------------------------------|----------------|------------------------------------|-----------------|
| To stamps on hand June 30, 1886..   | \$3,628,900.00 | By stamps sent to collectors ..... | \$23,218,730.00 |
| To stamps received from printers..  | 24,097,500.00  | By stamps destroyed by committee   | 1,408.61        |
| To stamps received for redemption.. | 1,394.44       | By stamps on hand June 30, 1887..  | 4,508,070.00    |
| To stamps returned by collectors..  | 414.17         |                                    |                 |
|                                     | 27,728,208.61  |                                    | 27,728,208.61   |



## STAMPS FOR TOBACCO, SNUFF, AND CIGARS.

|                                    |                        |                                    |                        |
|------------------------------------|------------------------|------------------------------------|------------------------|
| To stamps on hand June 30, 1886..  | \$6, 141, 142. 69      | By stamps sent to collectors ..... | \$32, 462, 999. 45     |
| To stamps received from printers.. | 33, 035, 870. 00       | By stamps destroyed by committee   | 3, 850. 57             |
| To stamps returned by collectors.. | 86, 113. 10            | By stamps on hand June 30, 1887..  | 6, 796, 741. 12        |
| To stamps received for redemption. | 465. 29                |                                    |                        |
|                                    | <hr/> 39, 263, 591. 08 |                                    | <hr/> 39, 263, 591. 08 |

## STAMPED-FOIL WRAPPERS.

|                                    |                |                                    |                |
|------------------------------------|----------------|------------------------------------|----------------|
| To wrappers received from printer. | \$163, 671. 16 | By wrappers sent to collectors.... | \$163, 671. 16 |
|------------------------------------|----------------|------------------------------------|----------------|

## DOCUMENTARY AND PROPRIETARY STAMPS.

|                                   |                  |                                   |                  |
|-----------------------------------|------------------|-----------------------------------|------------------|
| To stamps on hand June 30, 1886.. | \$5, 412. 38     | By amount of cash deposited.....  | \$4. 35          |
|                                   | <hr/> 5, 412. 38 | By stamps on hand June 30, 1887.. | 5, 408. 03       |
|                                   |                  |                                   | <hr/> 5, 412. 38 |

## OLEOMARGARINE STAMPS.

|                                    |                       |                                    |                       |
|------------------------------------|-----------------------|------------------------------------|-----------------------|
| To stamps received from printers.  | \$1, 401, 920. 00     | By stamps sent to collectors ..... | \$860, 700. 00        |
| To stamps returned by collectors . | 43, 424. 00           | By stamps destroyed by committee   | 1, 362. 14            |
| To stamps returned for redemption. | 1, 362. 14            | By stamps on hand June 30, 1887..  | 584, 644. 00          |
|                                    | <hr/> 1, 446, 706. 14 |                                    | <hr/> 1, 446, 706. 14 |

*Miscellaneous expenses.*—The following sums embrace payments made by collectors of internal revenue and revenue agents for the detection of frauds upon the revenue; disbursements made by T. J. Hobbs, disbursing clerk, on account of the appropriation for “paper for internal-revenue stamps,” and for “expenses under the oleomargarine act;” also other expenses incident to the collection of the internal revenue:

|                                                                                 |               |
|---------------------------------------------------------------------------------|---------------|
| Salary .....                                                                    | \$26, 512. 67 |
| Traveling expenses .....                                                        | 8, 784. 24    |
| Expenses (incidental) .....                                                     | 13, 008. 56   |
| Stationery .....                                                                | 14, 850. 67   |
| Telegrams .....                                                                 | 611. 86       |
| Expressage .....                                                                | 4, 592. 59    |
| Counsel fees and expenses .....                                                 | 3, 055. 00    |
| Rewards .....                                                                   | 2, 562. 31    |
| Surveyors of distilleries .....                                                 | 3, 053. 94    |
| Salaries in office of the Commissioner of Internal Revenue .....                | 250, 720. 84  |
| Salaries in office of the Commissioner of Internal Revenue (reimbursable) ..... | 2, 475. 05    |
| Fees and expenses of gaugers prior to July 1, 1886 .....                        | 1, 390. 69    |
| Fees and expenses of gaugers .....                                              | 709, 677. 68  |
| Paper for stamps (Fairchild Paper Company) .....                                | 42, 079. 62   |

An adjustment of the accounts of six stamp agents shows a deposit of \$42,218.33.

Four hundred and eighty-eight claims for the redemption of stamps, amounting to \$19,633.14, were settled during the year, from which \$98.19 were discounted, leaving \$19,534.95 actually paid.

By the last annual report of this office, for 1886, it appeared the Secretary of the Treasury had on deposit to his credit, on account of “fines, penalties, and forfeitures” (special-deposit account No. 1), \$35,129.85. During the year \$236,463.36 have been deposited and \$224,763.67 disbursed, leaving a balance to his credit January 1, 1887, of \$46,829.54.

The balance to his credit January 1, 1886, on account of “offers in compromise” (special-deposit account No. 5), was \$13,798.33. During the year \$98,222.83 were deposited and \$96,179.48 disbursed, leaving a balance to his credit January 1, 1887, of \$15,841.68.

Accounts were adjusted for the following sums refunded: Taxes erroneously assessed and collected, \$76,811.37; drawback on merchandise exported, \$35,173.98, and surplus proceeds of lands sold for taxes in the late insurrectionary States, \$818.78.



Moneys refunded on lands sold for taxes in the late insurrectionary States amount to \$780 20, and moneys erroneously collected under the direct-tax laws, \$103.92.

Accounts have been adjusted with the States of Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, Tennessee, Texas, and Wisconsin, on account of direct tax imposed by the act of August 5, 1861.

The disbursements by George Waterhouse, chairman of the South Carolina free-school-fund commissioners, amounted to \$1,900.

*Disbursing clerk's accounts.*—Accounts rendered by T. F. Kieckhoefer, disbursing clerk Department of State, have been adjusted as follows :

|                                                                                                               |            |
|---------------------------------------------------------------------------------------------------------------|------------|
| Lithographing, 1887.....                                                                                      | \$1,200.00 |
| Editing, publishing, and distributing Revised and Annual Statutes.....                                        | 6,372.83   |
| Proof-reading, 1886, \$28.33; 1887, \$1,200.....                                                              | 1,228.33   |
| Books and maps, 1887.....                                                                                     | 2,000.00   |
| Stationery, furniture, etc., 1887.....                                                                        | 4,364.19   |
| Transmission of certain books and mementoes to National Lincoln Monument Association of Springfield, Ill..... | 82.18      |
| Monument to Baron DeKalb at Annapolis, Md.....                                                                | 10,000.00  |
| Statue of Liberty Enlightening the World.....                                                                 | 41,153.35  |
| Monument to Thomas Jefferson at Monticello, Va.....                                                           | 19.04      |
| Medal to John F. Slater, of Connecticut.....                                                                  | 100.00     |

Accounts rendered by George W. Evans, disbursing clerk Department of the Interior, have been adjusted as follows :

|                                                                                                                               |            |
|-------------------------------------------------------------------------------------------------------------------------------|------------|
| Preservation of collections, National Museum (Armory building).....                                                           | 55.90      |
| Preservation of collections, National Museum, 1885, \$1.50; 1885 and 1886, \$52.40; 1886, \$2,471.68; 1887, \$100,508.83..... | 103,034.41 |
| Scientific library, Patent Office, 1886, \$2.92; 1887, \$2,951.05.....                                                        | 2,953.95   |
| Photolithographing, Patent Office, 1886, \$7,462.94; 1887, \$76,132.53.....                                                   | 83,595.47  |
| Furniture and fixtures, National Museum, 1886, \$1,752.94; 1887, \$37,188.66.....                                             | 38,941.60  |
| Official Gazette, Patent Office, 1887.....                                                                                    | 41,869.00  |
| Heating and lighting National Museum, 1887.....                                                                               | 10,608.27  |
| Public use of inventions and defending suits, Patent Office.....                                                              | 203.11     |

Accounts of Perry C. Smith, disbursing clerk Post-Office Department, have been adjusted as follows :

|                                                                           |            |
|---------------------------------------------------------------------------|------------|
| Carpets, 1886, \$1,049.81; 1887, \$2,496.86.....                          | \$3,546.67 |
| Miscellaneous items, 1886, \$791.11; 1887, \$8,376.76.....                | 9,167.87   |
| Sales of post-route maps, 1887.....                                       | 2,171.99   |
| Telegraphing, 1886, \$371.69; 1887, \$1,773.29.....                       | 2,144.80   |
| Rent, 1886, \$375; 1887, \$14,000.....                                    | 14,375.00  |
| Horses and wagons, 1886, \$42.40; 1887, \$1,237.80.....                   | 1,280.20   |
| Publication of post-route maps, 1886, \$2,912.44; 1887, \$16,631.89.....  | 19,544.33  |
| Gas, 1886, \$193.65; 1887, \$3,996.40.....                                | 4,190.05   |
| Publication of Official Postal Guide, 1886, \$620; 1887, \$17,874.02..... | 18,494.02  |
| Furniture, 1886, \$281.55; 1887, \$2,068.58.....                          | 2,350.13   |
| Postage, 1887.....                                                        | 377.50     |
| Fuel, 1886, \$289.69; 1887, \$6,711.95.....                               | 7,001.64   |
| Painting, 1886, \$410.27; 1887, \$2,859.71.....                           | 3,269.98   |
| Hardware, 1886, \$665.19; 1887, \$776.23.....                             | 1,441.42   |
| Stationery, 1886, \$945.80; 1887, \$7,470.02.....                         | 8,415.82   |
| Plumbing and gas fixtures, 1886, \$365.70; 1887, \$1,792.23.....          | 2,157.93   |

Other accounts rendered by disbursing clerks and others have been adjusted as follows :

|                                                                                                      |             |
|------------------------------------------------------------------------------------------------------|-------------|
| International exchanges, Smithsonian Institution, 1887, rendered by Thomas J. Hobbs.....             | \$10,000.00 |
| Statue of Liberty Enlightening the World, rendered by J. M. Schofield..                              | 11,924.61   |
| Expenses of Tenth Census, rendered by estate of Richard Joseph.....                                  | 11,329.52   |
| Preservation of collections, National Museum (freight charges by railways).....                      | 174.32      |
| Expenses of Tenth Census, rendered by G. B. Merriam.....                                             | 50.25       |
| Expenses of Eighth Census, rendered by Wm. T. McVey.....                                             | 64.96       |
| Editing, publishing, and distributing Revised and Annual Statutes (freight charges by railways)..... | 6.29        |



The business of the Bureau was considerably in excess of ordinary years, mainly on account of the settlement of nine thousand one hundred and seventy-six Alabama judgments. A number of the clerks, zealous to keep the work up, have given many extra hours of labor to that purpose, thereby insuring a prompt dispatch of the business of the office.

The work relating to the consular service is materially increased by reason of the growth of that service and the requirements incident to new legislation.

I have the honor to be, very respectfully, your obedient servant,  
ANTH. EICKHOFF,  
*Fifth Auditor.*

Hon CHARLES S. FAIRCHILD,  
*Secretary of the Treasury.*



## APPENDIX.

TABLE A.—STATEMENT OF EXPENSES OF THE DIPLOMATIC SERVICE OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1887.

[a, account for June quarter, 1887, not received; b, accounts for March and June quarters, 1887, not received; c, accounts for nine months ending June 30, 1887, not received.]

| Country                  | Officers.                                           | Salaries adjusted. | Contingent expenses and loss by exchange. | Total.     | Passport fees. |
|--------------------------|-----------------------------------------------------|--------------------|-------------------------------------------|------------|----------------|
| Argentine Republic.      | B. W. Hanna, minister and consul-general.           | a\$5,625.00        | a\$341.45                                 | .....      | \$10.00        |
|                          |                                                     |                    |                                           | \$5,966.45 | .....          |
| Austria-Hungary.         | A. R. Lawton, minister .....                        | 1,978.02           | .....                                     | .....      | .....          |
|                          | J. F. Lee, chargé d'affaires <i>ad interim</i> ..   | 6,000.00           | 1,048.04                                  | .....      | 255.00         |
|                          |                                                     |                    |                                           | 9,026.06   | .....          |
| Belgium .....            | L. Tree, minister .....                             | 7,500.00           | 987.00                                    | .....      | 65.00          |
|                          |                                                     |                    |                                           | 8,487.00   | .....          |
| Bolivia .....            | W. A. Seay, minister and consul-general.            | 5,000.00           | 193.33                                    | .....      | .....          |
|                          |                                                     |                    |                                           | 5,193.33   | .....          |
| Brazil .....             | T. J. Jarvis, minister .....                        | 10,203.68          | 1,547.51                                  | .....      | 100.00         |
|                          | C. B. Trail, chargé d'affaires <i>ad interim</i> .. | 3,040.12           | .....                                     | .....      | .....          |
|                          | C. B. Trail, secretary of legation .....            | 887.95             | 36.23                                     | .....      | .....          |
|                          |                                                     |                    |                                           | 15,715.49  | .....          |
| Central American States. | H. C. Hall, minister .....                          | 10,000.00          | 1,669.81                                  | .....      | .....          |
|                          |                                                     |                    |                                           | 11,669.81  | .....          |
| Chili .....              | W. R. Roberts, minister .....                       | 10,000.00          | b194.50                                   | .....      | .....          |
|                          | C. M. Seibert, secretary of legation .....          | 1,500.00           | .....                                     | .....      | .....          |
|                          |                                                     |                    |                                           | 11,694.50  | .....          |
| China .....              | C. Denby, minister .....                            | 12,000.00          | 2,321.91                                  | .....      | .....          |
|                          | W. W. Rockhill, secretary of legation ..            | c556.25            | 26.12                                     | .....      | .....          |
|                          | C. Denby, jr., second secretary of legation.        | 1,800.00           | 14.29                                     | .....      | .....          |
|                          | F. D. Cheshire, interpreter .....                   | 3,000.00           | 48.72                                     | .....      | .....          |
|                          |                                                     |                    |                                           | 19,867.29  | .....          |
| Colombia .....           | C. D. Jacob, late minister .....                    | 1,059.78           | .....                                     | .....      | .....          |
|                          | D. H. Maury, minister .....                         | 611.41             | (b)                                       | .....      | .....          |
|                          | V. O. King, chargé d'affaires <i>ad interim</i> ..  | 2,083.33           | 327.93                                    | .....      | .....          |
|                          |                                                     |                    |                                           | 4,082.45   | .....          |
| Corea .....              | W. H. Parker, late minister and consul-general.     | 2,078.80           | 129.46                                    | .....      | .....          |
|                          | H. A. Dinsmore, minister and consul-general.        | 2,278.09           | 609.59                                    | .....      | 10.00          |
|                          | G. C. Foulk, chargé d'affaires <i>ad interim</i> .. | 692.93             | 497.81                                    | .....      | .....          |
|                          | W. W. Rockhill, chargé d'affaires .....             | .....              | 692.87                                    | .....      | 5.00           |
|                          | Song Ikyung, late interpreter .....                 | 179.27             | .....                                     | .....      | .....          |
|                          | Chon Yang Muk, late interpreter .....               | 570.65             | .....                                     | .....      | .....          |
|                          | Wo In Tak, interpreter .....                        | 250.00             | .....                                     | .....      | .....          |
|                          |                                                     |                    |                                           | 7,979.47   | .....          |
| Denmark .....            | R. B. Anderson, minister and consul-general.        | 5,000.00           | 1,400.00                                  | .....      | 45.00          |
|                          |                                                     |                    |                                           | 6,400.00   | .....          |
| France .....             | R. M. McLane, minister .....                        | 17,500.00          | 3,959.14                                  | .....      | 690.00         |
|                          | H. Vignaud, chargé d'affaires <i>ad interim</i> ..  | 1,022.42           | .....                                     | .....      | .....          |
|                          | H. Vignaud, secretary of legation .....             | 2,318.27           | .75                                       | .....      | .....          |
|                          | A. Jay, second secretary of legation ..             | 2,000.00           | 9.69                                      | .....      | .....          |
|                          |                                                     |                    |                                           | 26,810.27  | .....          |
| Germany .....            | G. H. Pendleton, minister .....                     | 17,500.00          | 3,375.05                                  | .....      | 2,065.00       |
|                          | C. Coleman, chargé d'affaires <i>ad interim</i> ..  | 2,244.07           | .....                                     | .....      | .....          |
|                          | C. Coleman, secretary of legation .....             | 1,951.79           | 48.04                                     | .....      | .....          |
|                          | F. V. S. Crosby, second secretary of legation.      | 2,000.00           | 14.17                                     | .....      | .....          |
|                          |                                                     |                    |                                           | 27,133.12  | .....          |



TABLE A.—STATEMENT OF EXPENSES OF THE DIPLOMATIC SERVICE OF THE UNITED STATES, ETC.—Continued.

| Country.                      | Officers.                                            | Salaries adjusted. | Contingent expenses and loss by exchange. | Total.      | Passport fees. |
|-------------------------------|------------------------------------------------------|--------------------|-------------------------------------------|-------------|----------------|
| Great Britain ..              | E. J. Phelps, minister.....                          | \$17,500.00        | \$4,677.58                                | .....       | \$556.99       |
|                               | H. White, chargé d'affaires <i>ad interim</i> ..     | 826.39             | .....                                     | .....       | .....          |
|                               | W. J. Hoppin, late secretary of legation ..          | 72.12              | .....                                     | .....       | .....          |
|                               | H. White, secretary of legation.....                 | 2,377.05           | .....                                     | .....       | .....          |
|                               | C. P. Phelps, second secretary of legation.          | 2,000.00           | .....                                     | .....       | .....          |
|                               |                                                      |                    |                                           | \$27,453.14 |                |
| Hawaiian Islands.             | G. W. Merrill minister.                              | 7,500.00           | 679.33                                    | .....       | .....          |
|                               |                                                      |                    |                                           | 8,179.33    | .....          |
| Hayti.....                    | J. E. W. Thompson, minister and consul-general       | 4,932.07           | 707.50                                    | .....       | .....          |
|                               |                                                      |                    |                                           | 5,639.57    | .....          |
| Italy.....                    | J. B. Stallo, minister .....                         | 12,000.00          | 563.45                                    | .....       | 165.00         |
|                               | C. A. Dougherty, secretary of legation.              | 1,800.00           | .....                                     | .....       | .....          |
|                               |                                                      |                    |                                           | 14,363.45   | .....          |
| Japan .....                   | R. B. Hubbard, minister .....                        | 12,000.00          | 1,433.31                                  | .....       | 45.00          |
|                               | G. Goward, late secretary of legation...             | 299.59             | .....                                     | .....       | .....          |
|                               | F. S. Mansfield, secretary of legation..             | 2,625.00           | 11.56                                     | .....       | .....          |
|                               | E. Dun, second secretary of legation...              | 1,800.00           | .....                                     | .....       | .....          |
|                               | W. N. Whitney, interpreter .....                     | 2,500.00           | .....                                     | .....       | .....          |
|                               |                                                      |                    |                                           | 20,669.46   | .....          |
| Liberia .....                 | M. A. Hopkins, late minister and consul-general.     | 461.96             | .....                                     | .....       | .....          |
|                               | C. H. J. Taylor, minister and consul-general.        | 1,005.80           | (a)                                       | .....       | .....          |
|                               | S. S. Sevier, vice consul-general .....              | .....              | 360.02                                    | .....       | .....          |
|                               |                                                      |                    |                                           | 1,827.78    | .....          |
| Mexico .....                  | H. R. Jackson, late minister .....                   | 3,815.22           | 678.62                                    | .....       | .....          |
|                               | T. C. Manning, minister.....                         | 9,423.91           | 2,340.54                                  | .....       | 70.00          |
|                               | J. L. Morgan, chargé d'affaires <i>ad interim</i> .  | 195.65             | 95.67                                     | .....       | .....          |
|                               | J. L. Morgan, late secretary of legation.            | 1,186.31           | .....                                     | .....       | .....          |
|                               | T. B. Connery, secretary of legation ..              | 231.09             | .....                                     | .....       | .....          |
|                               |                                                      |                    |                                           | 17,967.01   | .....          |
| Netherlands ...               | I. Bell, jr., minister .....                         | 5,625.00           | 858.98                                    | .....       | 5.00           |
|                               |                                                      |                    |                                           | 6,483.98    | .....          |
| Paraguay and Uruguay.         | J. E. Bacon, chargé d'affaires .....                 | 5,000.00           | 565.16                                    | .....       | .....          |
| Persia .....                  | F. H. Winston, late minister and consul-general.     | 597.83             | .....                                     | .....       | .....          |
|                               | E. S. Pratt, minister and consul-general.            | 4,334.25           | 1,686.08                                  | .....       | 5.00           |
|                               | A. B. Keun, vice consul-general .....                | .....              | 674.40                                    | .....       | .....          |
|                               | A. B. Keun, interpreter .....                        | 584.24             | .....                                     | .....       | .....          |
|                               |                                                      |                    |                                           | 7,876.80    | .....          |
| Peru.....                     | C. W. Buck, minister .....                           | 10,000.00          | 1,159.57                                  | .....       | 10.00          |
|                               | R. R. Neill, chargé d'affaires <i>ad interim</i> ..  | 720.10             | .....                                     | .....       | .....          |
|                               | R. R. Neill, secretary of legation .....             | 1,283.97           | .....                                     | .....       | .....          |
|                               |                                                      |                    |                                           | 13,163.64   | .....          |
| Portugal.....                 | E. P. C. Lewis, minister and consul-general.         | 5,000.00           | 1,434.28                                  | .....       | 35.00          |
|                               |                                                      |                    |                                           | 6,434.28    | .....          |
| Roumania, Servia, and Greece. | W. Fearn, minister and consul-general.               | 6,500.00           | 1,995.58                                  | .....       | 115.00         |
|                               |                                                      |                    |                                           | 8,495.58    | .....          |
| Russia.....                   | G. V. N. Lothrop, minister.....                      | 17,500.00          | 2,131.52                                  | .....       | 140.00         |
|                               | G. W. Wurts, secretary of legation....               | 2,625.00           | .....                                     | .....       | .....          |
|                               |                                                      |                    |                                           | 22,256.52   | .....          |
| Siam.....                     | J. T. Child, minister and consul-general.            | 5,000.00           | 987.43                                    | .....       | 5.00           |
|                               | Interpreter to legation.....                         | 500.00             | .....                                     | .....       | .....          |
|                               |                                                      |                    |                                           | 6,487.43    | .....          |
| Spain .....                   | J. L. M. Curry, minister .....                       | 12,000.00          | 3,186.36                                  | .....       | 15.00          |
|                               | E. H. Strobel, chargé d'affaires <i>ad interim</i> . | 978.22             | .....                                     | .....       | .....          |
|                               | E. H. Strobel, secretary of legation....             | 1,506.52           | .....                                     | .....       | .....          |
|                               | Clerk to legation.....                               | 1,200.00           | .....                                     | .....       | .....          |
|                               |                                                      |                    |                                           | 18,871.10   | .....          |
| Switzerland ...               | B. Winchester, minister and consul-general.          | 5,000.00           | 1,222.01                                  | .....       | 360.00         |
|                               |                                                      |                    |                                           | 6,222.01    | .....          |
| Sweden and Norway.            | R. Magee, minister .....                             | 3,750.00           | 499.68                                    | .....       | 25.00          |
|                               |                                                      |                    |                                           | 4,249.68    | .....          |



TABLE A.—STATEMENT OF EXPENSES OF THE DIPLOMATIC SERVICE OF THE UNITED STATES, ETC.—Continued.

| Country.          | Officers.                                        | Salaries adjusted. | Contingent expenses and loss by exchange. | Total.      | Passport fees. |
|-------------------|--------------------------------------------------|--------------------|-------------------------------------------|-------------|----------------|
| Turkey.....       | S. S. Cox, late minister .....                   | \$3,288.04         | \$581.01                                  | .....       | \$40.00        |
|                   | O. S. Straus, minister.....                      | 2,336.08           | .....                                     | .....       | .....          |
|                   | P. King, chargé d'affaires <i>ad interim</i> ... | 3,980.98           | 21,166.89                                 | .....       | 35.00          |
|                   | P. King, secretary of legation .....             | 366.85             | .....                                     | .....       | .....          |
|                   | A. A. Garguilo, interpreter.....                 | 2,500.00           | .....                                     | .....       | .....          |
| Venezuela .....   | C. L. Scott, minister and consul-general.        | 7,500.00           | 569.00                                    | \$14,219.85 | .....          |
| OTHER PLACES.     |                                                  |                    |                                           | 8,069.00    | .....          |
| Cairo .....       | J. Cardwell, agent and consul-general.           | 5,000.00           | 159.78                                    | 5,159.78    | .....          |
| London .....      | B. F. Stevens, dispatch agent.....               | .....              | 3,552.45                                  | 3,552.45    | .....          |
| State Department. | F. J. Kieckhoefer, disbursing clerk....          | .....              | 11,328.10                                 | 11,328.10   | .....          |
| Tangier .....     | W. R. Lewis, consul.....                         | .....              | 237.74                                    | 237.74      | .....          |
|                   | F. A. Mathews, late consul .....                 | .....              | 571.93                                    | 571.93      | .....          |
| Zanzibar.....     | F. M. Cheney, consul.....                        | .....              | 15.00                                     | 15.00       | .....          |
| Total .....       |                                                  | 339,761.07         | 65,623.94                                 | 405,385.01  | 4,871.99       |

## RECAPITULATION.

|                                                                 |              |
|-----------------------------------------------------------------|--------------|
| Paid for salaries of ministers and chargés d'affaires.....      | \$275,404.94 |
| Paid for salaries of chargés d'affaires <i>ad interim</i> ..... | 21,784.21    |
| Paid for salaries of secretaries of legations .....             | 31,287.76    |
| Paid for salaries of interpreters of legations.....             | 10,084.16    |
| Paid for salary clerk to legation in Spain.....                 | 1,200.00     |
| Paid for contingent expenses, foreign missions.....             | 64,491.48    |
| Paid for loss on bills of exchange, diplomatic service.....     | 1,132.46     |
| Total .....                                                     | 405,385.01   |
| Passport fees received and accounted for .....                  | 4,871.99     |

TABLE B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1887.

SCHEDULES B AND C. SALARIED OFFICES.<sup>1</sup>

For unsalaried offices see table following, marked C.

[a, For one quarter. b, For two quarters. c, For three quarters. d, No returns.]

| Consular offices.             | Salaries of principal officers, and their compensation from fees of agencies. | Salary while receiving instructions, making transit, etc. | Pay for services performed for vessels at agencies. | Contingent expenses. | Allowance for clerks. | Loss by exchange. | Fees collected. |
|-------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------|----------------------|-----------------------|-------------------|-----------------|
| Acapulco .....                | \$2,000.00                                                                    | \$302.99                                                  | .....                                               | \$559.47             | .....                 | .....             | \$453.50        |
| San Benito.....               | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 40.00           |
| Tehuantepec .....             | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 66.50           |
| Aix-la-Chapelle .....         | 1,500.00                                                                      | 206.04                                                    | .....                                               | 652.92               | .....                 | .....             | 3,187.00        |
| Burtscheid <sup>2</sup> ..... | 40.65                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 95.00           |
| Algiers.....                  | 1,000.00                                                                      | .....                                                     | .....                                               | 84.40                | .....                 | \$29.29           | 55.00           |
| Bone .....                    | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 215.00          |
| Beni Saf.....                 | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 255.00          |
| Oran .....                    | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 95.00           |
| Amherstburg .....             | 1,500.00                                                                      | .....                                                     | .....                                               | 100.85               | .....                 | .....             | 1,076.00        |
| Amoy .....                    | 3,500.00                                                                      | .....                                                     | .....                                               | 786.69               | .....                 | .....             | 1,597.50        |
| Amsterdam .....               | 1,500.00                                                                      | .....                                                     | .....                                               | 588.10               | 400.00                | .....             | 4,438.00        |
| Antigua.....                  | 1,500.00                                                                      | .....                                                     | .....                                               | 293.46               | .....                 | .....             | 897.50          |
| Anguilla .....                | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 1.00            |
| Dominica .....                | .....                                                                         | .....                                                     | \$20.50                                             | .....                | .....                 | .....             | 592.50          |
| Montserrat.....               | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 455.00          |
| Nevis .....                   | .....                                                                         | .....                                                     | 4.06                                                | .....                | .....                 | .....             | 600.00          |
| Portsmouth .....              | .....                                                                         | .....                                                     | 88.81                                               | .....                | .....                 | .....             | 10.00           |

<sup>1</sup> The indented offices in this table are consular agencies, the agents being compensated from fees.<sup>2</sup> Abolished July 20, 1886.



TABLE B.—STATEMENT OF CONSULAR FEES, SALARIES, ETC.—Continued.

## SCHEDULES B AND C. SALARIED OFFICES—Continued.

| Consular offices.          | Salaries of principal officers, and their compensation from fees of agencies. | Salary while receiving instructions, making transit, etc. | Pay for services performed for vessels at agencies. | Contingent expenses. | Allowance for clerks. | Loss by exchange. | Fees collected. |
|----------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------|----------------------|-----------------------|-------------------|-----------------|
| Antwerp.....               | \$2,500.00                                                                    |                                                           |                                                     | \$783.03             | \$800.00              |                   | \$2,730.00      |
| Apia.....                  | 1,722.83                                                                      | \$429.00                                                  |                                                     | 328.56               |                       |                   | 115.75          |
| Athens.....                | 2,500.00                                                                      |                                                           |                                                     | 626.74               |                       | \$19.49           | 66.50           |
| Corfu.....                 |                                                                               |                                                           |                                                     |                      |                       |                   | 2.50            |
| Piraeus.....               |                                                                               |                                                           |                                                     |                      |                       |                   | 110.50          |
| Syra <sup>1</sup> .....    |                                                                               |                                                           |                                                     |                      |                       |                   |                 |
| Zante.....                 |                                                                               |                                                           |                                                     |                      |                       |                   | 148.50          |
| Auckland.....              | 1,500.00                                                                      | 286.95                                                    |                                                     | 480.07               |                       | 36.04             | 415.00          |
| Christ Church.....         |                                                                               |                                                           | \$40.12                                             |                      |                       |                   | 32.50           |
| Dunedin.....               |                                                                               |                                                           | 43.36                                               |                      |                       |                   | 55.50           |
| Russell <sup>1</sup> ..... |                                                                               |                                                           | 272.99                                              |                      |                       |                   |                 |
| Wellington.....            |                                                                               |                                                           | 48.51                                               |                      |                       |                   | 60.74           |
| Bangkok <sup>2</sup> ..... |                                                                               |                                                           |                                                     |                      |                       |                   | 43.10           |
| Bahia.....                 | 1,500.00                                                                      | 387.86                                                    |                                                     | 191.00               |                       |                   | 1,006.50        |
| Aracaja <sup>1</sup> ..... |                                                                               |                                                           | 14.12                                               |                      |                       |                   |                 |
| Barbadoes.....             | 1,500.00                                                                      |                                                           |                                                     | 448.46               |                       |                   | 1,341.00        |
| St. Lucia.....             |                                                                               |                                                           | 46.30                                               |                      |                       |                   | 483.00          |
| St. Vincent.....           |                                                                               |                                                           | 28.29                                               |                      |                       |                   | 155.00          |
| Barcelona.....             | 1,500.00                                                                      |                                                           |                                                     | 442.77               |                       |                   | 397.50          |
| Tarragona.....             |                                                                               |                                                           | 11.17                                               |                      |                       |                   | 470.00          |
| Grao.....                  |                                                                               |                                                           |                                                     |                      |                       |                   | 684.50          |
| Port Mahon.....            |                                                                               |                                                           | 3.00                                                |                      |                       |                   | 9.00            |
| Torre Vieja.....           |                                                                               |                                                           |                                                     |                      |                       |                   | 5.00            |
| Palma.....                 |                                                                               |                                                           |                                                     |                      |                       |                   | 9.00            |
| Barmen.....                | 2,000.00                                                                      |                                                           |                                                     | 965.70               | 640.00                |                   | 8,500.00        |
| Basle.....                 | 2,000.00                                                                      |                                                           |                                                     | 571.34               | 200.00                |                   | 4,287.50        |
| Chaux de Fonds.....        | 490.00                                                                        |                                                           |                                                     |                      |                       |                   | 1,490.00        |
| Batavia <sup>3</sup> ..... | 750.00                                                                        |                                                           |                                                     | c125.00              |                       |                   | 389.50          |
| Beirut.....                | 2,000.00                                                                      |                                                           |                                                     | 604.84               | 480.00                | 173.12            | 267.50          |
| Aintab.....                |                                                                               |                                                           |                                                     |                      |                       |                   | 2.00            |
| Aleppo.....                |                                                                               |                                                           |                                                     |                      |                       |                   | 156.50          |
| Alexandretta.....          |                                                                               |                                                           |                                                     |                      |                       |                   | 213.50          |
| Damascus.....              |                                                                               |                                                           |                                                     |                      |                       |                   | 54.00           |
| Haifa.....                 |                                                                               |                                                           |                                                     |                      |                       |                   | 45.25           |
| Latakia <sup>1</sup> ..... |                                                                               |                                                           |                                                     |                      |                       |                   |                 |
| Marash <sup>1</sup> .....  |                                                                               |                                                           |                                                     |                      |                       |                   |                 |
| Mersine <sup>1</sup> ..... |                                                                               |                                                           |                                                     |                      |                       |                   |                 |
| Sidon.....                 |                                                                               |                                                           |                                                     |                      |                       |                   | 2.75            |
| Belfast.....               | 3,000.00                                                                      |                                                           |                                                     | 976.00               | 640.00                |                   | 11,965.50       |
| Ballymena.....             |                                                                               |                                                           |                                                     |                      |                       |                   | 169.00          |
| Lurgan.....                |                                                                               |                                                           |                                                     |                      |                       |                   | 822.50          |
| Berlin.....                | 4,000.00                                                                      |                                                           |                                                     | 1,984.26             | 1,200.00              |                   | 17,525.00       |
| Bermuda.....               | 1,500.00                                                                      |                                                           |                                                     | 216.57               |                       |                   | 2,049.00        |
| Berne <sup>4</sup> .....   |                                                                               |                                                           |                                                     |                      | 480.00                |                   | 886.50          |
| Birmingham.....            | 2,500.00                                                                      |                                                           |                                                     | 774.98               | 960.00                |                   | 8,207.00        |
| Kidderminster.....         | 845.00                                                                        |                                                           |                                                     |                      |                       |                   | 1,845.00        |
| Redditch.....              | 107.50                                                                        |                                                           |                                                     |                      |                       |                   | 1,107.50        |
| Wolverhampton.....         |                                                                               |                                                           |                                                     |                      |                       |                   | 437.50          |
| Bogota <sup>5</sup> .....  |                                                                               |                                                           |                                                     |                      |                       |                   |                 |
| Rombay.....                | 1,000.00                                                                      |                                                           |                                                     | 83.32                |                       | 3.06              | 732.00          |
| Bordeaux.....              | 2,500.00                                                                      |                                                           |                                                     | 782.39               | 800.00                | 17.60             | 9,739.00        |
| Bayonne.....               |                                                                               |                                                           |                                                     |                      |                       |                   | 17.50           |
| Panillac.....              |                                                                               |                                                           |                                                     |                      |                       |                   | 15.00           |
| Pau.....                   |                                                                               |                                                           |                                                     |                      |                       |                   | 17.50           |
| Bradford.....              | 3,000.00                                                                      |                                                           |                                                     | 1,429.62             | 960.00                |                   | 19,626.00       |
| Bremen.....                | 2,500.00                                                                      |                                                           |                                                     | 1,254.88             | 1,200.00              |                   | 5,492.25        |
| Bremerhaven.....           | 248.00                                                                        |                                                           | 22.35                                               |                      |                       |                   | 1,248.00        |
| Brake and Nordenham.....   |                                                                               |                                                           |                                                     |                      |                       |                   | 24.50           |
| Bristol.....               | 1,500.00                                                                      |                                                           |                                                     | 562.11               |                       | 12.36             | 1,378.00        |
| Gloucester.....            |                                                                               |                                                           |                                                     |                      |                       |                   | 320.00          |
| Brussels.....              | 2,500.00                                                                      |                                                           |                                                     | 800.06               |                       |                   | 3,210.00        |
| Charleroi.....             | 1,000.00                                                                      |                                                           |                                                     |                      |                       |                   | 2,435.00        |
| Buenos Ayres.....          | 2,500.00                                                                      |                                                           |                                                     | 1,118.69             |                       | 48.06             | 2,081.50        |

<sup>1</sup> No fees.<sup>2</sup> For salary see Table A, Siam.<sup>3</sup> Accounts for June quarter, 1887, not received.<sup>4</sup> For salary see table A, Switzerland.<sup>5</sup> Consul-general acting chargé de'affaires from July 1, 1886, to January 20, 1887. (See Table A, Colombia.) Salary for balance of year suspended for fee returns.



TABLE B.—STATEMENT OF CONSULAR FEES, SALARIES, ETC.—Continued.

## SCHEDULES B AND C. SALARIED OFFICES—Continued.

| Consular offices.              | Salaries of principal officers, and their compensation from fees of agencies. | Salary while receiving instructions, making transit, etc. | Pay for services performed for vessels at agencies. | Contingent expenses. | Allowance for clerks. | Loss by exchange. | Fees collected. |
|--------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------|----------------------|-----------------------|-------------------|-----------------|
| Cadiz .....                    | \$1,500.00                                                                    |                                                           |                                                     | \$501.56             |                       | \$59.09           | \$626.00        |
| Huelva .....                   |                                                                               |                                                           |                                                     |                      |                       |                   | 67.50           |
| Jerez de la Frontera .....     | 685.00                                                                        |                                                           |                                                     |                      |                       |                   | 1,685.00        |
| Seville .....                  |                                                                               |                                                           | \$11.45                                             |                      |                       |                   | 495.00          |
| Cairo <sup>2</sup> .....       |                                                                               |                                                           |                                                     | 1,225.59             | a\$100.00             | 21.64             | 220.50          |
| Alexandria .....               |                                                                               |                                                           |                                                     |                      |                       |                   | 192.18          |
| Port Said .....                |                                                                               |                                                           |                                                     |                      |                       |                   | 24.50           |
| Calcutta .....                 | 5,000.00                                                                      |                                                           |                                                     | 1,577.66             | 800.00                | 23.12             | 5,861.00        |
| Rangoon .....                  |                                                                               |                                                           |                                                     |                      |                       |                   | 162.50          |
| Akyab <sup>1</sup> .....       |                                                                               |                                                           |                                                     |                      |                       |                   |                 |
| Bassein <sup>1</sup> .....     |                                                                               |                                                           |                                                     |                      |                       |                   |                 |
| Chittagong <sup>1</sup> .....  |                                                                               |                                                           |                                                     |                      |                       |                   |                 |
| Moulmein <sup>1</sup> .....    |                                                                               |                                                           |                                                     |                      |                       |                   |                 |
| Madras .....                   | 192.50                                                                        |                                                           | 51.50                                               |                      |                       |                   | 1,141.00        |
| Callao .....                   | 3,500.00                                                                      |                                                           |                                                     | 302.22               |                       |                   | 170.00          |
| Paíta .....                    |                                                                               |                                                           | 28.07                                               |                      |                       |                   | 112.50          |
| Canton .....                   | 3,500.00                                                                      |                                                           |                                                     | 1,117.55             |                       |                   | 2,270.00        |
| Swatow .....                   |                                                                               |                                                           |                                                     |                      |                       |                   | 10.00           |
| Cape Haytien .....             | 1,000.00                                                                      |                                                           |                                                     |                      |                       |                   | 681.00          |
| Gonaives .....                 |                                                                               |                                                           | 178.89                                              |                      |                       |                   | 400.00          |
| Port de Paix .....             |                                                                               |                                                           | 214.71                                              |                      |                       |                   | 322.50          |
| Cape Town .....                | 1,500.00                                                                      |                                                           |                                                     | 562.57               |                       | 62.59             | 325.00          |
| Port Elizabeth .....           |                                                                               |                                                           | 42.52                                               |                      |                       |                   | 530.50          |
| Port Natal .....               |                                                                               |                                                           | 7.25                                                |                      |                       |                   | 40.00           |
| East London .....              |                                                                               |                                                           | 6.88                                                |                      |                       |                   | 70.00           |
| Cardiff .....                  | 2,000.00                                                                      |                                                           |                                                     | 994.81               |                       | 44.91             | 350.00          |
| Llanelly .....                 |                                                                               |                                                           |                                                     |                      |                       |                   | 92.50           |
| Milford <sup>1</sup> .....     |                                                                               |                                                           |                                                     |                      |                       |                   |                 |
| Newport .....                  |                                                                               |                                                           | 76.77                                               |                      |                       |                   | 337.50          |
| Swansea .....                  | 512.00                                                                        |                                                           |                                                     |                      |                       |                   | 1,512.00        |
| Ceylon .....                   | 1,500.00                                                                      |                                                           |                                                     | 517.51               |                       | 16.06             | 681.50          |
| Point de Galle .....           |                                                                               |                                                           | 50.30                                               |                      |                       |                   | 193.50          |
| Charlottetown (P. E. I.) ..... | 1,500.00                                                                      | \$214.10                                                  |                                                     | 380.86               |                       | 16.07             | 789.00          |
| Alberton .....                 |                                                                               |                                                           |                                                     |                      |                       |                   | 127.00          |
| Georgetown .....               |                                                                               |                                                           | 50.00                                               |                      |                       |                   | 265.89          |
| St. Peter's Bay .....          |                                                                               |                                                           |                                                     |                      |                       |                   | 20.00           |
| Souris .....                   |                                                                               |                                                           | 234.00                                              |                      |                       |                   | 219.00          |
| Stanley's Bridge .....         |                                                                               |                                                           |                                                     |                      |                       |                   | 48.50           |
| Summerside .....               |                                                                               |                                                           |                                                     |                      |                       |                   | 647.75          |
| Chemnitz .....                 | 2,000.00                                                                      | 446.58                                                    |                                                     | 903.10               | 960.00                |                   | 18,830.50       |
| Glauchau .....                 | 1,000.00                                                                      |                                                           |                                                     |                      |                       |                   | 3,495.00        |
| Chinkiang .....                | 3,282.64                                                                      | 1,099.67                                                  |                                                     | 1,042.66             |                       | 11.85             | 292.72          |
| Christiania .....              | 1,000.00                                                                      |                                                           |                                                     | 99.44                |                       |                   | 718.75          |
| Arendel .....                  |                                                                               |                                                           |                                                     |                      |                       |                   | 22.50           |
| Christianstead .....           |                                                                               |                                                           |                                                     |                      |                       |                   | 20.50           |
| Cienfuegos .....               | 2,500.00                                                                      | 366.84                                                    |                                                     | 601.30               | 400.00                |                   | 1,396.25        |
| Trinidad .....                 |                                                                               |                                                           | 115.85                                              |                      |                       |                   | 72.50           |
| Zaza .....                     |                                                                               |                                                           | 61.83                                               |                      |                       |                   | 50.00           |
| Clifton .....                  | 1,500.00                                                                      | 146.74                                                    |                                                     | 257.45               |                       | 8.00              | 698.00          |
| St. Catharines .....           |                                                                               |                                                           |                                                     |                      |                       |                   | 258.50          |
| Cologne .....                  | 2,000.00                                                                      |                                                           |                                                     | 554.52               | 400.00                |                   | 4,540.50        |
| Colon .....                    | 3,000.00                                                                      |                                                           |                                                     | 770.10               | 800.00                |                   | 3,155.00        |
| Constantinople .....           | 3,000.00                                                                      | 348.00                                                    |                                                     | 1,048.84             | 400.00                | 372.15            | 1,320.75        |
| Salonica .....                 |                                                                               |                                                           |                                                     |                      |                       |                   | 351.98          |
| Dardanelles .....              |                                                                               |                                                           |                                                     |                      |                       |                   | 6.00            |
| Trebizonde .....               |                                                                               |                                                           |                                                     |                      |                       |                   | 2.50            |
| Copenhagen .....               | 1,500.00                                                                      |                                                           |                                                     | 776.25               | c175.00               | 42.74             | 711.00          |
| Elsinore .....                 |                                                                               |                                                           |                                                     |                      |                       |                   | 64.00           |
| Ronne .....                    |                                                                               |                                                           |                                                     |                      |                       |                   | a2.50           |
| Cork .....                     | 2,000.00                                                                      |                                                           |                                                     | 504.54               |                       | 46.88             | 488.50          |
| Waterford .....                |                                                                               |                                                           |                                                     |                      |                       |                   | 17.18           |
| Crefeld .....                  | 2,000.00                                                                      |                                                           |                                                     | 979.40               | 1,200.00              | 43.86             | 8,855.00        |
| Demerara .....                 | 3,000.00                                                                      | 531.35                                                    |                                                     | 999.71               | 480.00                | 31.05             | 1,183.79        |
| Dresden .....                  | 2,500.00                                                                      |                                                           |                                                     | 758.29               | 800.00                |                   | 4,530.00        |
| Dublin .....                   | 2,000.00                                                                      |                                                           |                                                     | 613.06               |                       |                   | 1,947.72        |
| Limerick .....                 |                                                                               |                                                           |                                                     |                      |                       |                   | 20.00           |
| Sligo .....                    |                                                                               |                                                           |                                                     |                      |                       |                   | 5.00            |
| Dundee .....                   | 2,500.00                                                                      |                                                           |                                                     | 1,480.79             | 640.00                |                   | 7,446.00        |
| Aberdeen .....                 | 348.00                                                                        |                                                           |                                                     |                      |                       |                   | 1,348.00        |
| Fayal .....                    | 1,500.00                                                                      |                                                           |                                                     | 22.32                |                       |                   | 130.00          |
| Flores .....                   |                                                                               |                                                           | 63.78                                               |                      |                       |                   | 46.50           |

<sup>1</sup> No fees.<sup>2</sup> For salary see Table A, Cairo.



TABLE B.—STATEMENT OF CONSULAR FEES, SALARIES, ETC.—Continued.

## SCHEDULES B AND C. SALARIED OFFICES—Continued.

| Consular offices.           | Salaries of principal officers, and their compensation from fees of agencies. | Salary while receiving instructions, making transit, etc. | Pay for services performed for vessels at agencies. | Contingent. | Allowance for clerks. | Loss by exchange.  | Fees collected. |
|-----------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------|-------------|-----------------------|--------------------|-----------------|
| Fayal—Continued.            |                                                                               |                                                           |                                                     |             |                       |                    |                 |
| Graciosa .....              |                                                                               |                                                           |                                                     |             |                       |                    | \$3. 00         |
| St. George .....            |                                                                               |                                                           | \$12. 00                                            |             |                       |                    | 12. 50          |
| St. Michael .....           |                                                                               |                                                           | 109. 53                                             |             |                       |                    | 92. 50          |
| Terceira .....              |                                                                               |                                                           |                                                     |             |                       |                    | 31. 50          |
| Florence .....              | \$1, 500. 00                                                                  | \$41. 21                                                  |                                                     | \$484. 84   | \$370. 98             | \$21. 56           | 2, 385. 50      |
| Cagliari .....              |                                                                               |                                                           | 16. 30                                              |             |                       |                    | 62. 50          |
| Foochow .....               | 3, 500. 00                                                                    |                                                           |                                                     | 966. 12     |                       |                    | 793. 22         |
| Fort Erie .....             | 1, 500. 00                                                                    |                                                           |                                                     | 235. 60     |                       |                    | 1, 274. 50      |
| Frankfort-on-the-Main ..... | 3, 000. 00                                                                    |                                                           |                                                     | 1, 024. 59  | 1, 200. 00            |                    | 7, 489. 00      |
| Funchal .....               | 1, 500. 00                                                                    | 195. 65                                                   |                                                     | 257. 69     |                       | 111. 83            | 163. 00         |
| Gaspé Basin .....           | 1, 000. 00                                                                    |                                                           |                                                     | 14. 63      |                       | 9. 87              | 14. 00          |
| Paspebiac .....             |                                                                               |                                                           |                                                     |             |                       |                    | 118. 50         |
| Geneva .....                | 1, 500. 00                                                                    |                                                           |                                                     | 436. 32     |                       | 1. 42              | 887. 00         |
| Vevey .....                 |                                                                               |                                                           |                                                     |             |                       |                    | 857. 50         |
| Gaboon <sup>1</sup> .....   |                                                                               |                                                           |                                                     |             |                       |                    |                 |
| Genoa .....                 | 1, 500. 00                                                                    |                                                           |                                                     | 504. 53     | 480. 00               | 4. 58              | 1, 972. 00      |
| Ghent .....                 | 1, 000. 00                                                                    |                                                           |                                                     | 127. 98     |                       | 2. 02              | 1, 581. 00      |
| Ostend .....                |                                                                               |                                                           |                                                     |             |                       |                    | 39. 50          |
| Gibraltar .....             | 1, 500. 00                                                                    |                                                           |                                                     | 278. 91     |                       |                    | 440. 50         |
| Glasgow .....               | 3, 000. 00                                                                    |                                                           |                                                     | 806. 69     | 800. 00               |                    | 14, 011. 50     |
| Greenock .....              |                                                                               |                                                           |                                                     |             |                       |                    | 55. 00          |
| Goderich .....              | 1, 500. 00                                                                    |                                                           |                                                     | 370. 55     |                       | 6. 98              | 402. 00         |
| Stratford .....             | 1, 000. 00                                                                    |                                                           |                                                     |             |                       |                    | 3, 145. 00      |
| Guadeloupe .....            | 1, 500. 00                                                                    |                                                           |                                                     | 275. 85     |                       |                    | 180. 50         |
| Guatemala .....             | 2, 000. 00                                                                    | 242. 74                                                   |                                                     | 458. 88     |                       |                    | 267. 50         |
| Champerico .....            |                                                                               |                                                           | 93. 50                                              |             |                       |                    | 707. 50         |
| Livingston .....            |                                                                               |                                                           | 127. 28                                             |             |                       |                    | 720. 00         |
| San José .....              |                                                                               |                                                           | 179. 30                                             |             |                       |                    | 697. 50         |
| Guayaquil .....             | 3, 000. 00                                                                    |                                                           |                                                     | 403. 07     | 400. 00               |                    | 1, 612. 50      |
| Bahia .....                 |                                                                               |                                                           |                                                     |             |                       |                    | 325. 50         |
| Manta .....                 |                                                                               |                                                           |                                                     |             |                       |                    | 278. 50         |
| Guaymas .....               | 1, 000. 00                                                                    |                                                           |                                                     | 64. 03      |                       |                    | 459. 00         |
| Halifax .....               | 3, 500. 00                                                                    |                                                           |                                                     | 519. 93     | 640. 00               | 22. 95             | 2, 512. 75      |
| Barrington .....            |                                                                               |                                                           |                                                     |             |                       |                    | c80. 50         |
| Bridgewater .....           |                                                                               |                                                           |                                                     |             |                       |                    | c51. 50         |
| Liverpool .....             |                                                                               |                                                           |                                                     |             |                       |                    | c82. 50         |
| Lunenburg .....             |                                                                               |                                                           |                                                     |             |                       |                    | c78. 50         |
| Shelbourne .....            |                                                                               |                                                           |                                                     |             |                       |                    | c41. 50         |
| Hamburg .....               | 2, 500. 00                                                                    |                                                           |                                                     | 1, 026. 12  | 1, 200. 00            |                    | 11, 177. 50     |
| Cuxhaven .....              |                                                                               |                                                           |                                                     |             |                       |                    | 17. 00          |
| Kiel .....                  |                                                                               |                                                           |                                                     |             |                       |                    | 181. 00         |
| Lubeck .....                |                                                                               |                                                           |                                                     |             |                       |                    | 57. 50          |
| Hamilton .....              | 2, 000. 00                                                                    |                                                           |                                                     | 108. 39     | 400. 00               | 3. 21              | 1, 607. 50      |
| Paris .....                 | 354. 00                                                                       |                                                           |                                                     |             |                       |                    | 1, 354. 00      |
| Galt <sup>2</sup> .....     |                                                                               |                                                           |                                                     |             |                       |                    | 74. 50          |
| Hankow .....                | 3, 500. 00                                                                    |                                                           |                                                     | 729. 32     |                       | 25. 05             | 393. 08         |
| Havana .....                | 6, 000. 00                                                                    |                                                           |                                                     | 3, 072. 38  | 1, 600. 00            |                    | 21, 018. 50     |
| Havre .....                 | 3, 000. 00                                                                    |                                                           |                                                     | 1, 107. 58  | 1, 200. 00            |                    | 3, 343. 00      |
| Brest .....                 |                                                                               |                                                           |                                                     |             |                       |                    | 15. 00          |
| Cherbourg .....             |                                                                               |                                                           |                                                     |             |                       |                    | 4. 50           |
| Honfleur .....              |                                                                               |                                                           |                                                     |             |                       |                    | 50. 00          |
| St. Malo .....              |                                                                               |                                                           |                                                     |             |                       |                    | 13. 40          |
| Hong-Kong .....             | 5, 000. 00                                                                    | 135. 87                                                   |                                                     | 1, 674. 92  | 1, 200. 00            | 20. 89             | 10, 108. 66     |
| Honolulu .....              | 4, 000. 00                                                                    |                                                           |                                                     | 1, 007. 52  | a57. 60               | 2. 78 <sup>3</sup> | 5, 045. 00      |
| Hilo .....                  |                                                                               |                                                           | 60. 36                                              |             |                       |                    | 84. 00          |
| Kahului .....               |                                                                               |                                                           | 190. 71                                             |             |                       |                    | 320. 00         |
| Mahukona <sup>3</sup> ..... |                                                                               |                                                           | 31. 54                                              |             |                       |                    |                 |
| Jerusalem .....             | 2, 000. 00                                                                    | 641. 30                                                   |                                                     | 378. 37     |                       | 224. 10            | 45. 50          |
| Kanagawa .....              | 4, 000. 00                                                                    | 663. 04                                                   |                                                     | 1, 772. 41  | 717. 37               |                    | 10, 403. 83     |
| Kingston (Canada) .....     | 1, 500. 00                                                                    |                                                           |                                                     | 382. 52     | 400. 00               |                    | 1, 381. 00      |
| Gananoque .....             |                                                                               |                                                           |                                                     |             |                       |                    | 102. 00         |
| Napanee .....               |                                                                               |                                                           |                                                     |             |                       |                    | 113. 00         |
| Kingston (Jamaica) .....    | 2, 000. 00                                                                    | 86. 96                                                    |                                                     | 692. 29     |                       | 25. 36             | 1, 915. 00      |
| Falmouth .....              |                                                                               |                                                           | 34. 73                                              |             |                       |                    | 317. 50         |
| Milk River .....            |                                                                               |                                                           | 27. 91                                              |             |                       |                    | 100. 00         |
| Montego Bay .....           |                                                                               |                                                           | 67. 18                                              |             |                       |                    | 329. 50         |
| Port Antonio .....          |                                                                               |                                                           | 226. 56                                             |             |                       |                    | 418. 50         |
| Port Morant .....           |                                                                               |                                                           | 86. 60                                              |             |                       |                    | 67. 50          |
| Savannah la Mar .....       |                                                                               |                                                           | 34. 55                                              |             |                       |                    | 185. 00         |
| St. Ann's Bay .....         |                                                                               |                                                           | 48. 47                                              |             |                       |                    | 591. 50         |

<sup>1</sup> No returns received.<sup>2</sup> Established March 30, 1887.<sup>3</sup> No fees.



TABLE B.—STATEMENT OF CONSULAR FEES, SALARIES, ETC.—Continued.

## SCHEDULES B AND C. SALARIED OFFICES—Continued.

| Consular offices.                 | Salaries of principal officers, and their compensation from fees of agencies. | Salary while receiving instructions, making transit, etc. | Pay for services performed for vessels at agencies. | Contingent expenses. | Allowance for clerks. | Loss by exchange. | Fees collected. |
|-----------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------|----------------------|-----------------------|-------------------|-----------------|
| Laguayra .....                    | \$1,500.00                                                                    |                                                           |                                                     | \$338.27             |                       |                   | \$607.00        |
| Barcelona .....                   |                                                                               |                                                           |                                                     |                      |                       |                   | 8.50            |
| Cumana .....                      |                                                                               |                                                           |                                                     |                      |                       |                   | 25.00           |
| Caracas .....                     |                                                                               |                                                           |                                                     |                      |                       |                   | 628.50          |
| Carupano .....                    |                                                                               |                                                           |                                                     |                      |                       |                   | 68.00           |
| Leeds .....                       | 2,000.00                                                                      |                                                           |                                                     | 659.95               | \$392.97              |                   | 4,058.50        |
| Huddersfield .....                | 1,000.00                                                                      |                                                           |                                                     |                      |                       |                   | 5,690.00        |
| Leghorn .....                     | 1,500.00                                                                      |                                                           |                                                     | 636.91               |                       |                   | 2,716.00        |
| Bologna .....                     |                                                                               |                                                           |                                                     |                      |                       |                   | 153.50          |
| Carrara .....                     |                                                                               |                                                           |                                                     |                      |                       |                   | 668.00          |
| Leipsic .....                     | 2,000.00                                                                      |                                                           |                                                     | 603.57               | 800.00                |                   | 6,637.00        |
| Gera .....                        | 1,000.00                                                                      |                                                           |                                                     |                      |                       |                   | 2,562.50        |
| Leith .....                       | 2,500.00                                                                      | \$277.77                                                  |                                                     | 742.61               | 640.00                | \$39.58           | 1,793.50        |
| Galashiels .....                  |                                                                               |                                                           |                                                     |                      |                       |                   | 430.00          |
| Levuka <sup>1</sup> .....         | 1,000.00                                                                      | 127.72                                                    |                                                     | 51.37                |                       | 21.63             |                 |
| Lisbon <sup>2</sup> .....         |                                                                               |                                                           |                                                     |                      | 400.00                |                   | 1,187.50        |
| Oporto .....                      |                                                                               |                                                           | 20.49                                               |                      |                       |                   | 667.50          |
| Liverpool .....                   | 6,000.00                                                                      |                                                           |                                                     | 3,195.38             | 2,000.00              |                   | 32,388.00       |
| St. Helens .....                  | 1,000.00                                                                      |                                                           |                                                     |                      |                       |                   | 2,785.00        |
| London .....                      | 6,000.00                                                                      |                                                           |                                                     | 3,321.91             | 1,600.00              |                   | 67,578.00       |
| Dover .....                       |                                                                               |                                                           |                                                     |                      |                       |                   | 18.50           |
| Lyons .....                       | 2,500.00                                                                      | 346.46                                                    |                                                     | 1,389.87             | 1,036.67              |                   | 14,642.50       |
| Mahé <sup>3</sup> .....           |                                                                               |                                                           |                                                     | 180.00               |                       | 9.00              |                 |
| Malta .....                       | 1,500.00                                                                      |                                                           |                                                     | 361.66               |                       | 93.82             | 77.50           |
| Malaga .....                      | 1,500.00                                                                      |                                                           |                                                     | 704.77               | 480.00                | 13.28             | 1,927.50        |
| Almeria .....                     | 1,000.00                                                                      |                                                           |                                                     |                      |                       |                   | 2,754.50        |
| Marbella .....                    |                                                                               |                                                           |                                                     |                      |                       |                   | 142.00          |
| Managua .....                     | 2,000.00                                                                      |                                                           |                                                     | 465.65               |                       |                   |                 |
| Corinto .....                     |                                                                               |                                                           | 11.00                                               |                      |                       |                   | 661.50          |
| San Juan del Sur .....            |                                                                               |                                                           |                                                     |                      |                       |                   | 97.50           |
| Manchester .....                  | 3,000.00                                                                      |                                                           |                                                     | 1,578.01             | 1,200.00              |                   | 20,052.00       |
| Manila .....                      | 2,000.00                                                                      |                                                           |                                                     | 275.44               | 56.00                 |                   | 900.00          |
| Cebu .....                        |                                                                               |                                                           |                                                     |                      |                       |                   | 112.50          |
| Iloilo .....                      |                                                                               |                                                           |                                                     |                      |                       |                   | 112.50          |
| Mannheim .....                    | 1,500.00                                                                      |                                                           |                                                     | 553.70               | 480.00                |                   | 2,975.00        |
| Maracaibo .....                   | 2,000.00                                                                      |                                                           |                                                     | 1,099.65             | 400.00                |                   | 2,925.00        |
| Coro .....                        |                                                                               |                                                           |                                                     |                      |                       |                   | 452.50          |
| Marseilles .....                  | 2,500.00                                                                      |                                                           |                                                     | 780.82               | 960.00                | 18.61             | 3,763.00        |
| Bastia .....                      |                                                                               |                                                           |                                                     |                      |                       |                   | 7.50            |
| Cette .....                       |                                                                               |                                                           | 37.85                                               |                      |                       |                   | 171.00          |
| Toulon .....                      |                                                                               |                                                           |                                                     |                      |                       |                   | 190.00          |
| Martinique .....                  | 1,500.00                                                                      |                                                           |                                                     | 258.90               |                       |                   | 292.00          |
| Fort de France <sup>1</sup> ..... |                                                                               |                                                           | 189.40                                              |                      |                       |                   |                 |
| Matanzas .....                    | 3,000.00                                                                      |                                                           |                                                     | 812.60               |                       |                   | 860.00          |
| Matamoros .....                   | 2,000.00                                                                      |                                                           |                                                     | 800.61               | 640.00                |                   | 629.50          |
| Camargo .....                     |                                                                               |                                                           |                                                     |                      |                       |                   | 118.50          |
| Meir .....                        |                                                                               |                                                           |                                                     |                      |                       |                   | 246.50          |
| Santa Cruz Point .....            |                                                                               |                                                           |                                                     |                      |                       |                   | 870.00          |
| Melbourne .....                   | 4,500.00                                                                      |                                                           |                                                     | 1,150.64             | 800.00                | 43.47             | 658.11          |
| Albany <sup>1</sup> .....         |                                                                               |                                                           | 16.62                                               |                      |                       |                   | 137.50          |
| Port Adelaide .....               |                                                                               |                                                           | 33.03                                               |                      |                       |                   | 28.75           |
| Mexico .....                      | 2,500.00                                                                      | 400.19                                                    |                                                     | 937.63               | 480.00                |                   | 3,896.50        |
| Messina .....                     | 1,500.00                                                                      |                                                           |                                                     | 416.26               | 400.00                | 13.68             | 120.00          |
| Milazzo .....                     |                                                                               |                                                           |                                                     |                      |                       |                   | 7.46            |
| Milan .....                       | 1,500.00                                                                      | 150.82                                                    |                                                     | 424.99               |                       |                   | 1,979.00        |
| Monrovia <sup>4</sup> .....       | 4,180.90                                                                      |                                                           |                                                     |                      |                       |                   | 70.00           |
| Montevideo .....                  | 2,000.00                                                                      | 164.84                                                    |                                                     | 639.50               |                       | 26.91             | 1,119.50        |
| Montreal .....                    | 4,000.00                                                                      |                                                           |                                                     | 881.54               | 1,200.00              |                   | 4,738.25        |
| Coteau Landing .....              |                                                                               |                                                           |                                                     |                      |                       |                   | 585.75          |
| Hemmingford .....                 |                                                                               |                                                           |                                                     |                      |                       |                   | 346.50          |
| Hinchinbrook .....                |                                                                               |                                                           |                                                     |                      |                       |                   | 296.50          |
| Hochelaga and Longueuil .....     |                                                                               |                                                           |                                                     |                      |                       |                   | 661.50          |
| Huntingdon .....                  |                                                                               |                                                           |                                                     |                      |                       |                   | 378.50          |
| Mozambique <sup>5</sup> .....     |                                                                               | 82.42                                                     |                                                     |                      |                       |                   |                 |
| Munich .....                      | 1,500.00                                                                      | 265.27                                                    |                                                     | 434.90               |                       | 2.64              | 1,901.50        |
| Augsburg .....                    |                                                                               |                                                           |                                                     |                      |                       |                   | 434.00          |
| Nagasaki .....                    | 3,000.00                                                                      |                                                           |                                                     | 744.35               |                       |                   | 185.00          |
| Nantes .....                      | 1,000.00                                                                      |                                                           |                                                     | 116.13               |                       | 1.98              | 382.50          |
| Rennes .....                      |                                                                               |                                                           |                                                     |                      |                       |                   | 32.50           |

<sup>1</sup> No fees.<sup>2</sup> For salary, see Table A, Portugal.<sup>3</sup> No salary claimed.<sup>4</sup> For salary, see Table A, Liberia.<sup>5</sup> Office vacant.



TABLE B.—STATEMENT OF CONSULAR FEES, SALARIES, ETC.—Continued.

## SCHEDULES B AND C. SALARIED OFFICES—Continued.

| Consular offices.              | Salaries of principal officers, and their compensation from fees of agencies. | Salary while receiving instructions, making transit, etc. | Pay for services performed for vessels at agencies. | Contingent expenses. | Allowance for clerks. | Loss by exchange. | Fees collected. |
|--------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------|----------------------|-----------------------|-------------------|-----------------|
| Nantes—Continued.              |                                                                               |                                                           |                                                     |                      |                       |                   |                 |
| St. Nazaire                    |                                                                               |                                                           |                                                     |                      |                       |                   | \$10. 00        |
| L'Orient                       |                                                                               |                                                           |                                                     |                      |                       |                   | 132. 00         |
| Naples                         | \$1, 500. 00                                                                  |                                                           |                                                     | \$496. 03            | \$480. 00             | \$21. 15          | 1, 821. 50      |
| Bari                           |                                                                               |                                                           |                                                     |                      |                       |                   | 471. 00         |
| Pozzuoli                       |                                                                               |                                                           |                                                     |                      |                       |                   | 7. 50           |
| Rodi                           |                                                                               |                                                           |                                                     |                      |                       |                   | 65. 00          |
| Nassau                         | 2, 000. 00                                                                    |                                                           |                                                     | 426. 21              |                       |                   | 962. 00         |
| Albert Town                    |                                                                               |                                                           | \$85. 40                                            |                      |                       |                   | 35. 00          |
| Dunmore Town                   |                                                                               |                                                           | 92. 34                                              |                      |                       |                   | 65. 00          |
| Governors Harbor               |                                                                               |                                                           | 237. 02                                             |                      |                       |                   | 177. 50         |
| Green Turtle Cay               |                                                                               |                                                           | 105. 52                                             |                      |                       |                   | 164. 66         |
| Mathew Town                    |                                                                               |                                                           | 63. 01                                              |                      |                       |                   | 31. 00          |
| Newcastle-on-Tyne              | 1, 500. 00                                                                    |                                                           |                                                     | 582. 16              | 192. 50               |                   | 1, 819. 00      |
| Carlisle                       |                                                                               |                                                           |                                                     |                      |                       |                   | 723. 00         |
| Old Hartlepool                 |                                                                               |                                                           | 53. 72                                              |                      |                       |                   | 369. 00         |
| Sunderland                     |                                                                               |                                                           |                                                     |                      |                       |                   | 99. 00          |
| Nice                           | 1, 500. 00                                                                    |                                                           |                                                     | 372. 78              |                       | 48. 56            | 70. 00          |
| Cannes                         |                                                                               |                                                           |                                                     |                      |                       |                   | 726. 00         |
| Mentone                        |                                                                               |                                                           |                                                     |                      |                       |                   | 32. 00          |
| Monaco <sup>1</sup>            |                                                                               |                                                           |                                                     |                      |                       |                   |                 |
| Ningpo <sup>2</sup>            | 1, 516. 30                                                                    | \$635. 88                                                 |                                                     | 424. 98              |                       | 30. 42            | 15. 00          |
| Nottingham                     | 2, 500. 00                                                                    |                                                           |                                                     | 981. 81              |                       |                   | 8, 907. 50      |
| Leicester                      | 540. 00                                                                       |                                                           |                                                     |                      |                       |                   | 1, 540. 00      |
| Derby                          |                                                                               |                                                           |                                                     |                      |                       |                   | 962. 50         |
| Nuevo Laredo                   | 1, 000. 00                                                                    |                                                           |                                                     | 134. 85              |                       |                   | 1, 257. 00      |
| Garita Gonzales                | 632. 00                                                                       |                                                           |                                                     |                      |                       |                   | 1, 632. 00      |
| Nuremberg                      | 2, 000. 00                                                                    |                                                           |                                                     | 659. 15              | 738. 00               |                   | 6, 828. 00      |
| Fürth                          | 1, 000. 00                                                                    |                                                           |                                                     |                      |                       |                   | 4, 335. 00      |
| Odessa                         | 2, 000. 00                                                                    |                                                           |                                                     | 668. 20              |                       | 256. 32           | 123. 00         |
| Osaka and Hiogo                | 3, 000. 00                                                                    |                                                           |                                                     | 482. 46              |                       | 9. 85             | 3, 911. 50      |
| Ottawa                         | 3, 000. 00                                                                    |                                                           |                                                     | 605. 27              |                       | 5. 39             | 6, 252. 50      |
| Grenville                      |                                                                               |                                                           |                                                     |                      |                       |                   | 537. 00         |
| Panama                         | 4, 000. 00                                                                    |                                                           |                                                     | 1, 153. 49           | 400. 00               | 76. 95            | 685. 45         |
| Palermo                        | 2, 000. 00                                                                    |                                                           |                                                     | 1, 436. 39           | 400. 00               |                   | 8, 512. 00      |
| Girgenti                       |                                                                               |                                                           |                                                     |                      |                       |                   | 499. 50         |
| Marsala                        |                                                                               |                                                           |                                                     |                      |                       |                   | 51. 00          |
| Trapani                        |                                                                               |                                                           | 108. 28                                             |                      |                       |                   | 180. 00         |
| Para                           | 1, 500. 00                                                                    |                                                           |                                                     | 428. 51              |                       |                   | 1, 734. 50      |
| Maranhao                       |                                                                               |                                                           | 107. 93                                             |                      |                       |                   | 431. 50         |
| Manaos                         |                                                                               |                                                           |                                                     |                      |                       |                   | 53. 00          |
| Paris                          | 6, 000. 00                                                                    | 543. 96                                                   |                                                     | 4, 518. 64           | 1, 600. 00            | 159. 55           | 59, 407. 50     |
| Paso del Norte                 | 1, 500. 00                                                                    |                                                           |                                                     | 624. 87              | 396. 44               |                   | 3, 190. 00      |
| Nogales                        | 1, 000. 00                                                                    |                                                           |                                                     |                      |                       |                   | 2, 156. 00      |
| Pernambuco                     | 1, 937. 50                                                                    |                                                           |                                                     | 316. 58              |                       | 29. 63            | 1, 135. 00      |
| Ceara                          |                                                                               |                                                           |                                                     |                      |                       |                   | 515. 00         |
| Maceio                         |                                                                               |                                                           | 140. 15                                             |                      |                       |                   | 84. 00          |
| Natal                          |                                                                               |                                                           | 18. 29                                              |                      |                       |                   | 191. 00         |
| Pictou                         | 1, 500. 00                                                                    | 24. 73                                                    |                                                     | 424. 42              |                       | 3. 18             | 181. 50         |
| Cape Canso                     |                                                                               |                                                           | 280. 50                                             |                      |                       |                   | 65. 00          |
| Cow Bay                        |                                                                               |                                                           |                                                     |                      |                       |                   | 27. 00          |
| Glace Bay                      |                                                                               |                                                           | 10. 50                                              |                      |                       |                   | 67. 00          |
| Guysborough                    |                                                                               |                                                           | 5. 50                                               |                      |                       |                   | 1. 50           |
| Sydney <sup>1</sup>            |                                                                               |                                                           | 9. 00                                               |                      |                       |                   |                 |
| Sydney and Lingan              |                                                                               |                                                           | 6. 50                                               |                      |                       |                   | 105. 00         |
| North Sydney                   |                                                                               |                                                           | 15. 00                                              |                      |                       |                   | 61. 50          |
| Port Hastings                  |                                                                               |                                                           | 54. 00                                              |                      |                       |                   | 224. 50         |
| Port Hawkesbury                |                                                                               |                                                           |                                                     |                      |                       |                   | 48. 50          |
| Magdalena Islands <sup>1</sup> |                                                                               |                                                           |                                                     |                      |                       |                   |                 |
| Piedras Negras                 | 1 000. 00                                                                     | 95. 11                                                    |                                                     | 88. 81               |                       | 50                | 1, 046. 50      |
| Port au Prince <sup>3</sup>    |                                                                               |                                                           |                                                     | 20. 00               | 800. 00               |                   | 887. 50         |
| Port Louis                     | 2, 000. 00                                                                    |                                                           |                                                     | 344. 65              |                       |                   | 49. 50          |
| Port Sarnia                    | 1, 500. 00                                                                    | 112. 50                                                   |                                                     | 343. 55              |                       | 4. 00             | 1, 015. 50      |
| Port Stanley <sup>4</sup>      | 979. 17                                                                       |                                                           |                                                     | 169. 00              |                       |                   | 5. 00           |
| Prague                         | 2, 000. 00                                                                    | 137. 20                                                   |                                                     | 556. 69              | 480. 00               |                   | 12, 036. 00     |
| Reichenberg <sup>5</sup>       | 168. 40                                                                       |                                                           |                                                     |                      |                       |                   | 1, 295. 00      |

<sup>1</sup> No fees.<sup>2</sup> Salary from December 30, 1886, to June 30, 1887.—Office vacant prior to December 30, 1886.<sup>3</sup> For salary, see Table A, Hayti.<sup>4</sup> Account from February 25 to June 30, 1887, not received.<sup>5</sup> Made a commercial agency September 1, 1886.



TABLE B.—STATEMENT OF CONSULAR FEES, SALARIES, ETC.—Continued.

## SCHEDULES B AND C. SALARIED OFFICES—Continued.

| Consular offices.                     | Salaries of principal officers, and their compensation from fees of agencies. | Salary while receiving instructions, making transit, etc. | Pay for services performed for vessels at agencies. | Contingent expenses. | Allowance for clerks. | Loss by exchange. | Fees collected. |
|---------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------|----------------------|-----------------------|-------------------|-----------------|
| Prescott.....                         | \$1,500.00                                                                    | \$228.26                                                  | .....                                               | \$343.16             | .....                 | \$11.51           | \$802.50        |
| Puerto Cabello.....                   | 1,500.00                                                                      | 273.10                                                    | .....                                               | 426.25               | .....                 | .....             | 1,116.00        |
| Quebec.....                           | 1,500.00                                                                      | .....                                                     | .....                                               | 500.08               | .....                 | 14.79             | 518.50          |
| Point Levi.....                       | 561.00                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 1,561.00        |
| Rio Grande do Sul.....                | 1,000.00                                                                      | 70.64                                                     | .....                                               | 135.67               | .....                 | .....             | 372.50          |
| Porto Alegre.....                     | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 13.50           |
| Rio de Janeiro.....                   | 6,000.00                                                                      | .....                                                     | .....                                               | 1,668.84             | \$1,600.00            | .....             | 4,400.00        |
| Rome.....                             | 3,000.00                                                                      | .....                                                     | .....                                               | 1,098.57             | .....                 | 90.18             | 622.00          |
| Civita Vecchia.....                   | .....                                                                         | .....                                                     | \$106.89                                            | .....                | .....                 | .....             | 27.00           |
| Ancona.....                           | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 25.00           |
| Rotterdam.....                        | 2,000.00                                                                      | .....                                                     | .....                                               | 585.04               | .....                 | .....             | 4,309.50        |
| Flushing.....                         | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 7.50            |
| Scheidam.....                         | 737.50                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 1,737.50        |
| Ruatan and Truxillo.....              | 1,000.00                                                                      | .....                                                     | .....                                               | 66.32                | .....                 | .....             | 204.00          |
| Bonacca.....                          | .....                                                                         | .....                                                     | 80.10                                               | .....                | .....                 | .....             | 70.00           |
| Puerto Cortez.....                    | .....                                                                         | .....                                                     | 166.98                                              | .....                | .....                 | .....             | 634.50          |
| Truxillo.....                         | .....                                                                         | .....                                                     | 121.68                                              | .....                | .....                 | .....             | 327.50          |
| Utila.....                            | .....                                                                         | .....                                                     | 14.68                                               | .....                | .....                 | .....             | 140.00          |
| Sagua la Grande.....                  | 2,000.00                                                                      | .....                                                     | .....                                               | 428.10               | 400.00                | .....             | 772.50          |
| San Domingo.....                      | 1,500.00                                                                      | .....                                                     | .....                                               | 360.55               | .....                 | .....             | 640.00          |
| Azua.....                             | .....                                                                         | .....                                                     | 104.38                                              | .....                | .....                 | .....             | 175.00          |
| Macoris.....                          | .....                                                                         | .....                                                     | 79.26                                               | .....                | .....                 | .....             | 333.00          |
| San José <sup>1</sup> .....           | 2,000.00                                                                      | 298.91                                                    | .....                                               | 688.90               | .....                 | .....             | .....           |
| Port Limon.....                       | 92.00                                                                         | .....                                                     | 48.40                                               | .....                | .....                 | .....             | 1,092.00        |
| Punta Arenas.....                     | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 530.00          |
| San Juan del Norte.....               | 2,000.00                                                                      | .....                                                     | .....                                               | 321.17               | .....                 | .....             | 630.00          |
| Bluefields.....                       | 27.50                                                                         | .....                                                     | 128.91                                              | .....                | .....                 | .....             | 1,027.50        |
| San Juan (P. R.).....                 | 2,000.00                                                                      | .....                                                     | .....                                               | 558.72               | .....                 | .....             | 397.50          |
| Aguadilla.....                        | .....                                                                         | .....                                                     | 47.41                                               | .....                | .....                 | .....             | 45.00           |
| Arecibo.....                          | .....                                                                         | .....                                                     | 138.87                                              | .....                | .....                 | .....             | 248.50          |
| Fajardo.....                          | .....                                                                         | .....                                                     | 108.18                                              | .....                | .....                 | .....             | 100.00          |
| Guayamas.....                         | .....                                                                         | .....                                                     | 349.26                                              | .....                | .....                 | .....             | 289.41          |
| Naguabo.....                          | .....                                                                         | .....                                                     | 280.46                                              | .....                | .....                 | .....             | 250.00          |
| Ponce.....                            | 207.32                                                                        | .....                                                     | 691.32                                              | .....                | .....                 | .....             | 516.00          |
| Viequez.....                          | .....                                                                         | .....                                                     | 86.40                                               | .....                | .....                 | .....             | 80.50           |
| San Salvador.....                     | 2,000.00                                                                      | 309.78                                                    | .....                                               | 724.79               | .....                 | .....             | 53.50           |
| La Libertad.....                      | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 607.50          |
| La Union.....                         | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 6145.00         |
| Santiago de Cuba.....                 | 2,500.00                                                                      | .....                                                     | .....                                               | 515.29               | 250.00                | .....             | 915.00          |
| Guantanamo.....                       | .....                                                                         | .....                                                     | 205.62                                              | .....                | .....                 | .....             | 196.50          |
| Manzanillo.....                       | .....                                                                         | .....                                                     | 97.35                                               | .....                | .....                 | .....             | 127.50          |
| Santa Cruz.....                       | .....                                                                         | .....                                                     | 28.00                                               | .....                | .....                 | .....             | 24.50           |
| Santiago <sup>2</sup> (C. V. I.)..... | 750.00                                                                        | .....                                                     | .....                                               | 35.30                | .....                 | 67.49             | 22.50           |
| Brava.....                            | .....                                                                         | .....                                                     | 60.21                                               | .....                | .....                 | .....             | 43.00           |
| Foga <sup>1</sup> .....               | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | .....           |
| Sal <sup>1</sup> .....                | .....                                                                         | .....                                                     | 59                                                  | .....                | .....                 | .....             | .....           |
| St. Vincent.....                      | .....                                                                         | .....                                                     | 84.12                                               | .....                | .....                 | .....             | 212.50          |
| Shanghai.....                         | 5,000.00                                                                      | .....                                                     | .....                                               | 2,365.71             | 1,200.00              | .....             | 7,228.83        |
| Sheffield.....                        | 2,500.00                                                                      | 394.00                                                    | .....                                               | 730.45               | 800.00                | .....             | 5,990.00        |
| Sierra Leone.....                     | 1,000.00                                                                      | .....                                                     | .....                                               | 139.67               | .....                 | .....             | 114.50          |
| Singapore.....                        | 3,000.00                                                                      | .....                                                     | .....                                               | 800.68               | 800.00                | 79.30             | 1,896.25        |
| Penang.....                           | .....                                                                         | .....                                                     | 75.24                                               | .....                | .....                 | .....             | 388.50          |
| Sivas <sup>3</sup> .....              | 750.00                                                                        | 391.30                                                    | .....                                               | 167.19               | .....                 | 94.14             | .....           |
| Smyrna.....                           | 2,500.00                                                                      | .....                                                     | .....                                               | 426.79               | 400.00                | 196.14            | 2,398.00        |
| Sonneberg.....                        | 2,000.00                                                                      | .....                                                     | .....                                               | 480.63               | 800.00                | .....             | 13,411.00       |
| Southampton.....                      | 1,500.00                                                                      | 215.50                                                    | .....                                               | 187.58               | .....                 | .....             | 201.00          |
| Portsmouth.....                       | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 77.50           |
| Weymouth.....                         | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 11.00           |
| St. Helena.....                       | 1,500.00                                                                      | 397.03                                                    | .....                                               | 311.65               | .....                 | 67.51             | 6.00            |
| St. John (N. B.).....                 | 2,000.00                                                                      | .....                                                     | .....                                               | 760.04               | 400.00                | 10.57             | 5,113.00        |
| Bathurst.....                         | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 119.50          |
| Fredericton.....                      | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 361.50          |
| Grand Manan.....                      | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 188.50          |
| Newcastle.....                        | .....                                                                         | .....                                                     | 5.00                                                | .....                | .....                 | .....             | 28.50           |
| St. George.....                       | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 164.50          |
| St. John's (P. Q.).....               | 1,500.00                                                                      | .....                                                     | .....                                               | 257.99               | .....                 | .....             | 897.50          |
| Farnham.....                          | 274.00                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 1,274.00        |
| Lacolle.....                          | .....                                                                         | .....                                                     | .....                                               | .....                | .....                 | .....             | 556.50          |

<sup>1</sup> No fees.<sup>2</sup> Salary for March quarter, 1887, suspended.<sup>3</sup> Salary at post from January 1, to June 30, 1887; office vacant prior to January 1, 1887.



TABLE B.—STATEMENT OF CONSULAR FEES, SALARIES, ETC.—Continued.

## SCHEDULES B AND C. SALARIED OFFICES—Continued.

| Consular offices.            | Salaries of principal officers and their compensation from fees of agencies. | Salary while receiving instructions, making transit, etc. | Pay for services performed for vessels at agencies. | Contingent expenses. | Allowance for clerks. | Loss by exchange. | Fees collected. |
|------------------------------|------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------|----------------------|-----------------------|-------------------|-----------------|
| St. Paul de Loando .....     | \$1,000.00                                                                   | \$79.67                                                   | .....                                               | \$4.56               | .....                 | .....             | \$17.50         |
| St. Petersburg .....         | 3,000.00                                                                     | 495.52                                                    | .....                                               | 689.81               | \$400.00              | \$2.20            | 762.52          |
| Revel .....                  | .....                                                                        | .....                                                     | \$28.86                                             | .....                | .....                 | .....             | c1.00           |
| Riga .....                   | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | c128.00         |
| St. Stephen .....            | 1,500.00                                                                     | .....                                                     | .....                                               | 252.31               | .....                 | .....             | 527.50          |
| McAdam Junction .....        | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 355.75          |
| St. Andrew's .....           | .....                                                                        | .....                                                     | 1.00                                                | .....                | .....                 | .....             | 231.00          |
| St. Thomas (W. I.) .....     | 2,500.00                                                                     | 129.08                                                    | .....                                               | 412.59               | .....                 | .....             | 426.00          |
| Fredericksted .....          | .....                                                                        | .....                                                     | 115.67                                              | .....                | .....                 | .....             | 420.00          |
| Santa Cruz .....             | .....                                                                        | .....                                                     | 23.08                                               | .....                | .....                 | .....             | 171.50          |
| Stettin .....                | 1,000.00                                                                     | 201.09                                                    | .....                                               | 15.10                | .....                 | 20.93             | 1,012.75        |
| Dantzic .....                | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 882.50          |
| Konigsberg .....             | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 992.50          |
| Stuttgart .....              | 1,500.00                                                                     | .....                                                     | .....                                               | 810.26               | 480.00                | .....             | 3,257.25        |
| Sydney .....                 | 1,730.97                                                                     | .....                                                     | .....                                               | 711.14               | 399.99                | 61.24             | 1,202.71        |
| Brisbane .....               | .....                                                                        | .....                                                     | 20.60                                               | .....                | .....                 | .....             | c35.00          |
| Newcastle <sup>1</sup> ..... | 585.73                                                                       | .....                                                     | 1,005.73                                            | .....                | .....                 | .....             | 580.00          |
| Townville <sup>2</sup> ..... | .....                                                                        | .....                                                     | 7.64                                                | .....                | .....                 | .....             | .....           |
| Tahiti .....                 | 1,000.00                                                                     | .....                                                     | .....                                               | .....                | .....                 | .....             | 505.00          |
| Talcahuano .....             | 1,000.00                                                                     | .....                                                     | .....                                               | 42.25                | .....                 | .....             | 33.00           |
| Tamatave .....               | 2,000.00                                                                     | 947.21                                                    | .....                                               | 541.02               | .....                 | .....             | 48.00           |
| Tampico .....                | 1,500.00                                                                     | 187.42                                                    | .....                                               | 345.41               | .....                 | .....             | 297.50          |
| Tangier .....                | 2,000.00                                                                     | 27.78                                                     | .....                                               | 98.41                | .....                 | .....             | 20.00           |
| Tegucigalpa .....            | 2,000.00                                                                     | .....                                                     | .....                                               | 361.74               | .....                 | .....             | 17.51           |
| Amapala .....                | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 192.50          |
| Teheran <sup>3</sup> .....   | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 5.00            |
| Tien-tsin .....              | 3,500.00                                                                     | 1,357.45                                                  | .....                                               | 1,397.92             | .....                 | 144.90            | 685.00          |
| Toronto .....                | 2,000.00                                                                     | .....                                                     | .....                                               | 503.85               | .....                 | 11.71             | 5,096.75        |
| Whitby .....                 | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 762.00          |
| Trieste .....                | 2,000.00                                                                     | .....                                                     | .....                                               | 456.40               | 389.13                | .....             | 2,256.09        |
| Fiume .....                  | .....                                                                        | .....                                                     | 71.91                                               | .....                | .....                 | .....             | 534.50          |
| Tunstall .....               | 2,500.00                                                                     | .....                                                     | .....                                               | 841.67               | 786.63                | .....             | 10,412.50       |
| Turk's Island .....          | 997.25                                                                       | 209.63                                                    | .....                                               | 47.50                | .....                 | .....             | 273.50          |
| Cockburn Harbor .....        | .....                                                                        | .....                                                     | 60.73                                               | .....                | .....                 | .....             | 79.75           |
| Salt Cay .....               | .....                                                                        | .....                                                     | 96.94                                               | .....                | .....                 | .....             | 49.12           |
| Valparaiso .....             | 3,000.00                                                                     | 970.10                                                    | .....                                               | 882.46               | .....                 | .....             | 340.01          |
| Venice .....                 | 1,000.00                                                                     | .....                                                     | .....                                               | 373.19               | .....                 | 37.14             | 663.50          |
| Vera Cruz .....              | 3,000.00                                                                     | .....                                                     | .....                                               | 676.81               | 200.00                | .....             | 3,086.00        |
| Coatzacoalcas .....          | .....                                                                        | .....                                                     | 77.70                                               | .....                | .....                 | .....             | 40.00           |
| Frontera .....               | .....                                                                        | .....                                                     | 100.69                                              | .....                | .....                 | .....             | 195.00          |
| Verviers and Liege .....     | 1,500.00                                                                     | 248.67                                                    | .....                                               | 434.95               | .....                 | 4.91              | 2,659.50        |
| Vienna .....                 | 3,000.00                                                                     | .....                                                     | .....                                               | 1,221.09             | 1,200.00              | 19.77             | 9,619.00        |
| Brunn .....                  | 819.50                                                                       | .....                                                     | .....                                               | .....                | .....                 | .....             | 1,819.50        |
| Victoria .....               | 2,500.00                                                                     | .....                                                     | .....                                               | 690.25               | 640.00                | .....             | 1,920.50        |
| Windsor (N. S.) .....        | 1,000.00                                                                     | 97.82                                                     | .....                                               | 132.97               | .....                 | .98               | 443.00          |
| Cornwallis .....             | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 204.00          |
| Kempt .....                  | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 158.00          |
| Parrsborough .....           | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 294.50          |
| Port Joggins .....           | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 399.50          |
| Walton .....                 | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 37.00           |
| Wolfville .....              | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 78.00           |
| Windsor (Ont.) .....         | 1,500.00                                                                     | .....                                                     | .....                                               | 249.66               | .....                 | .....             | 2,722.50        |
| Winnipeg .....               | 1,500.00                                                                     | .....                                                     | .....                                               | 407.90               | .....                 | 5.96              | 610.50          |
| Emerson .....                | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 200.00          |
| Port Arthur .....            | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 315.00          |
| Wakopa .....                 | .....                                                                        | .....                                                     | .....                                               | .....                | .....                 | .....             | 118.50          |
| Zanzibar .....               | 1,000.00                                                                     | .....                                                     | .....                                               | 97.36                | .....                 | .....             | 308.50          |
| Zurich .....                 | 2,000.00                                                                     | .....                                                     | .....                                               | 1,321.90             | 480.00                | .....             | 2,719.50        |
| Dusseldorf .....             | .....                                                                        | .....                                                     | .....                                               | .....                | 300.00                | .....             | .....           |
| Horgen .....                 | .....                                                                        | .....                                                     | .....                                               | .....                | 400.00                | .....             | .....           |
|                              | 420,565.16                                                                   | 17,667.80                                                 | 9,609.81                                            | 126,313.11           | 58,359.28             | 3,503.53          | 798,288.80      |

<sup>1</sup> Made a commercial agency June 14, 1887.<sup>2</sup> No fees.<sup>3</sup> For salary, see Table A, Persia.



TABLE C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE FOR THE FISCAL YEAR ENDED JUNE 30, 1887.

## UNSALARIED OFFICES.

[a, For one quarter. b, For two quarters. c, For three quarters. d, No returns.]

| Consular offices.            | Fees collected. | Compensation of principal officers. | Services performed for vessels. | Office-rent and clerk-hire of consuls. (Sec. 1732, R. S.) | Fees accruing to Government. | Contingent expenses. | Loss by exchange. |
|------------------------------|-----------------|-------------------------------------|---------------------------------|-----------------------------------------------------------|------------------------------|----------------------|-------------------|
| Aden.....                    | \$537.50        | \$537.50                            |                                 |                                                           |                              | \$56.42              |                   |
| Alicante.....                | 129.50          | 129.50                              |                                 |                                                           |                              |                      |                   |
| Amapala <sup>1</sup> .....   | 37.50           |                                     |                                 |                                                           |                              | 3.00                 |                   |
| Annaberg.....                | 10,300.00       | 2,500.00                            |                                 | \$1,500.00                                                | \$6,300.00                   | 208.16               |                   |
| Baracoa de Cuba.....         | 1,212.50        | 1,824.00                            | \$652.25                        | 40.75                                                     |                              |                      |                   |
| Barranquilla.....            | 4,513.00        | 2,500.00                            |                                 | 1,000.00                                                  | 1,013.00                     | 133.42               |                   |
| Rio Hacha.....               | 129.00          |                                     |                                 |                                                           |                              |                      |                   |
| Santa Martha.....            | 72.50           |                                     |                                 |                                                           |                              |                      |                   |
| Bathurst.....                | 17.50           | 43.67                               | 26.17                           |                                                           |                              |                      |                   |
| Belleville.....              | 1,495.00        | 1,495.00                            |                                 |                                                           |                              | 91.23                |                   |
| Deseronto.....               | 451.00          |                                     |                                 |                                                           |                              |                      |                   |
| Picton.....                  | 575.00          |                                     |                                 |                                                           |                              |                      |                   |
| Napanee.....                 | 317.00          |                                     |                                 |                                                           |                              |                      |                   |
| Belize.....                  | 363.00          | 555.01                              | 192.01                          |                                                           |                              | 13.04                |                   |
| Bergen.....                  | 722.50          | 722.50                              |                                 |                                                           |                              | 54.04                |                   |
| Drontheim.....               | 92.00           |                                     |                                 |                                                           |                              |                      |                   |
| Stavanger.....               | 112.50          |                                     |                                 |                                                           |                              |                      |                   |
| Breslau.....                 | 2,575.00        | 2,500.00                            |                                 |                                                           | 75.00                        | 60.69                | \$0.52            |
| Brockville.....              | 2,006.00        | 2,006.00                            |                                 |                                                           |                              | 10.49                |                   |
| Brunswick.....               | 2,557.50        | 2,500.00                            |                                 | 57.50                                                     |                              | 123.68               |                   |
| Hanover.....                 | 1,341.00        | 341.00                              |                                 |                                                           |                              |                      |                   |
| Magdeburg.....               | 1,337.50        | 337.50                              |                                 |                                                           |                              |                      |                   |
| Buda-Pesth.....              | 955.00          | 955.00                              |                                 |                                                           |                              | 69.03                | 5.41              |
| Cardenas.....                | 1,262.00        | 2,500.00                            | 1,661.00                        | 423.00                                                    |                              | 129.65               |                   |
| Carthagen (U. S. C.).....    | 1,688.50        | 1,802.77                            | 114.27                          |                                                           |                              |                      |                   |
| Carthagen, Spain.....        | 415.00          | 415.00                              |                                 |                                                           |                              |                      |                   |
| Castelamare.....             | 1,980.00        | 1,980.00                            |                                 |                                                           |                              | 147.18               | 3.92              |
| Catania.....                 | 1,635.50        | 1,635.50                            |                                 |                                                           |                              | 76.10                |                   |
| Licata.....                  | 150.50          |                                     |                                 |                                                           |                              |                      |                   |
| Syracuse.....                | 7.50            |                                     |                                 |                                                           |                              |                      |                   |
| Cayenne.....                 | 34.75           | 126.17                              | 91.42                           |                                                           |                              |                      |                   |
| Chatham.....                 | 3,256.00        | 2,500.00                            |                                 | 301.00                                                    | 455.00                       | 130.85               | .65               |
| Chefoo.....                  | 580.85          | 599.60                              | 18.75                           |                                                           |                              | 59.20                |                   |
| Chihuahua <sup>a</sup> ..... | .50             | .50                                 |                                 |                                                           |                              |                      |                   |
| Ciudad Bolivar.....          | 506.70          | 506.70                              |                                 |                                                           |                              |                      |                   |
| Coaticook.....               | 2,199.00        | 2,199.00                            |                                 |                                                           |                              | 185.80               |                   |
| Georgeville.....             | 151.50          |                                     |                                 |                                                           |                              |                      |                   |
| Hereford.....                | 242.50          |                                     |                                 |                                                           |                              |                      |                   |
| Lineborough.....             | 697.00          |                                     |                                 |                                                           |                              |                      |                   |
| Potton.....                  | 277.00          |                                     |                                 |                                                           |                              |                      |                   |
| Stanstead.....               | 288.50          |                                     |                                 |                                                           |                              |                      |                   |
| Collingwood.....             | 739.00          | 739.00                              |                                 |                                                           |                              | 84.10                | 1.00              |
| Orilla.....                  | 132.00          |                                     |                                 |                                                           |                              |                      |                   |
| Owen Sound.....              | 940.00          | 57.50                               |                                 |                                                           |                              |                      |                   |
| Sault St. Marie.....         | 418.50          |                                     |                                 |                                                           |                              |                      |                   |
| Waubauskene.....             | 1,166.50        | 166.50                              |                                 |                                                           |                              |                      |                   |
| Colonia.....                 |                 |                                     |                                 |                                                           |                              |                      |                   |
| Paysandu.....                | 80.50           |                                     | 38.32                           |                                                           |                              |                      |                   |
| Cognac.....                  | 2,005.00        | 2,005.00                            |                                 |                                                           |                              | 69.05                |                   |
| Limoges.....                 | 1,061.00        | 66.61                               |                                 |                                                           |                              |                      |                   |
| Coquimbo.....                | 15.00           | 27.27                               | 12.27                           |                                                           |                              |                      |                   |
| Cordoba.....                 | 10.00           | 10.00                               |                                 |                                                           |                              |                      |                   |
| Corunna.....                 | 33.50           | 33.50                               |                                 |                                                           |                              |                      |                   |
| Vigo.....                    | 12.50           |                                     |                                 |                                                           |                              |                      |                   |
| Curacao.....                 | 1,042.50        | 2,183.63                            | 1,146.18                        |                                                           |                              | 34.96                |                   |
| Bonaire.....                 | 7.50            |                                     |                                 |                                                           |                              |                      |                   |
| Denia.....                   | 1,587.50        | 1,587.50                            |                                 |                                                           |                              |                      |                   |
| Dunfermline.....             | 3,423.50        | 2,500.00                            |                                 | 500.00                                                    | 423.50                       | 105.52               |                   |
| Kirkcaldy.....               | 940.00          |                                     |                                 |                                                           |                              |                      |                   |
| Dusseldorf.....              | 2,500.00        | 2,500.00                            |                                 |                                                           |                              | 279.99               | 9.72              |
| Essen.....                   | 960.00          |                                     |                                 |                                                           |                              |                      |                   |
| Elberfeld.....               | 5,080.50        | 2,500.00                            |                                 | 225.00                                                    | 2,355.50                     |                      |                   |
| Falmouth.....                | 66.85           | 223.00                              | 156.15                          |                                                           |                              |                      | 2.08              |
| Goree-Dakar.....             | 82.50           | 183.03                              | 100.53                          |                                                           |                              | 9.20                 |                   |
| Gothenberg.....              | 1,403.50        | 1,417.01                            | 13.51                           |                                                           |                              | 130.57               |                   |
| Malmo.....                   | 64.00           |                                     |                                 |                                                           |                              |                      |                   |

<sup>1</sup> Agency under Tegucigalpa from October 23, 1886.



TABLE C.—STATEMENT OF CONSULAR FEES, COMPENSATION, ETC.—Continued.

## UNSALARIED OFFICES—Continued.

| Consular offices.                       | Fees collected. | Compensation of principal officers. | Services performed for vessels. | Officer and clerk-hire of consuls. (Sec. 1732, R. S.) | Fees accruing to Government. | Contingent expenses. | Loss by exchange. |
|-----------------------------------------|-----------------|-------------------------------------|---------------------------------|-------------------------------------------------------|------------------------------|----------------------|-------------------|
| Guerrero .....                          | \$142.50        | \$142.50                            |                                 |                                                       |                              | \$32.04              |                   |
| Guelph .....                            | 3,370.75        | 2,500.00                            |                                 | \$280.00                                              | \$590.75                     | 91.64                |                   |
| Helsingfors .....                       | 30.00           | 30.00                               |                                 |                                                       |                              | 3.00                 |                   |
| Hobart .....                            | 5.00            | 5.00                                |                                 |                                                       |                              | 6.52                 |                   |
| Horgen .....                            | 2,455.00        | 2,455.00                            |                                 |                                                       |                              | 736.96               |                   |
| Lucerne .....                           | 12.50           |                                     |                                 |                                                       |                              |                      |                   |
| Hull .....                              | 1,263.75        | 1,535.33                            | \$271.58                        |                                                       |                              | 114.42               |                   |
| Iquique .....                           | 405.18          | 625.99                              | 220.81                          |                                                       |                              | 90.11                |                   |
| Arica .....                             | 26.50           |                                     |                                 |                                                       |                              |                      |                   |
| Kehl .....                              | 2,548.50        | 2,441.01                            |                                 |                                                       | 107.49                       | 91.95                |                   |
| Lambayeque <i>a</i> .....               | 7.50            | 7.50                                |                                 |                                                       |                              | 30.27                |                   |
| Truxillo .....                          | 22.42           |                                     |                                 |                                                       |                              |                      |                   |
| La Paz, Mexico .....                    | 227.50          | 241.97                              | 14.47                           |                                                       |                              | 48.78                |                   |
| Encenada .....                          | 21.50           |                                     |                                 |                                                       |                              |                      |                   |
| Magdalena Bay .....                     | 17.50           |                                     |                                 |                                                       |                              |                      |                   |
| San José and Cape St. Lucas .....       | 177.50          |                                     |                                 |                                                       |                              |                      |                   |
| La Union <sup>1</sup> .....             | 130.00          | 130.00                              |                                 |                                                       |                              |                      |                   |
| London, Ontario .....                   | 2,126.50        | 2,126.50                            |                                 |                                                       |                              | 78.81                |                   |
| Londonderry <sup>2</sup> .....          | 20.00           | 20.00                               |                                 |                                                       |                              | 17.75                |                   |
| Manzanillo <i>d</i> .....               |                 |                                     |                                 |                                                       |                              |                      |                   |
| Mayaguez <i>d</i> .....                 |                 |                                     |                                 |                                                       |                              |                      |                   |
| Mayence .....                           | 4,751.50        | 2,500.00                            |                                 | 604.11                                                | 1,647.39                     | 99.73                |                   |
| Mazatlan .....                          | 505.00          | 551.49                              | 46.49                           |                                                       |                              | 7.55                 |                   |
| Altata <i>a</i> .....                   | 2.50            |                                     |                                 |                                                       |                              |                      |                   |
| Medellin <i>d</i> .....                 |                 |                                     |                                 |                                                       |                              |                      |                   |
| Merida .....                            | 1,072.50        | 1,072.50                            |                                 |                                                       |                              | 240.95               |                   |
| Campeachy .....                         | 380.42          |                                     |                                 |                                                       |                              |                      |                   |
| Progreso .....                          | 115.50          |                                     |                                 |                                                       |                              |                      |                   |
| Moncton .....                           | 413.00          | 413.00                              |                                 |                                                       |                              | 26.33                | \$0.50            |
| Monterey <i>d</i> .....                 |                 |                                     |                                 |                                                       |                              |                      |                   |
| Morrisburg .....                        | 1,056.00        | 1,056.00                            |                                 |                                                       |                              | 48.26                |                   |
| Cornwall .....                          | 347.00          |                                     |                                 |                                                       |                              |                      |                   |
| Moscow .....                            | 613.70          | 613.70                              |                                 |                                                       |                              | 42.98                |                   |
| Muscat .....                            | 32.50           | 32.50                               |                                 |                                                       |                              | 50.33                |                   |
| Newcastle (N. S. W.) <sup>3</sup> ..... | 32.50           | 108.42                              | 75.92                           |                                                       |                              |                      |                   |
| Newchwang <sup>4</sup> .....            | 2.80            |                                     |                                 |                                                       | 2.80                         | 135.00               | 25.49             |
| Patras .....                            | 464.00          | 464.00                              |                                 |                                                       |                              | 7.25                 |                   |
| Padang .....                            | 122.50          | 165.36                              | 42.86                           |                                                       |                              | 19.52                |                   |
| Paramaribo .....                        | 182.50          | 312.30                              | 129.80                          |                                                       |                              | 4.47                 |                   |
| Plymouth .....                          | 206.00          | 360.26                              | 154.26                          |                                                       |                              |                      |                   |
| Dartmouth .....                         | 7.50            |                                     |                                 |                                                       |                              |                      |                   |
| Guernsey .....                          | 15.00           |                                     |                                 |                                                       |                              |                      |                   |
| Jersey .....                            | 8.00            |                                     |                                 |                                                       |                              |                      |                   |
| Port Hope .....                         | 2,625.50        | 2,392.08                            |                                 |                                                       | 233.42                       | 96.49                | .71               |
| Cobourg .....                           | 455.00          |                                     |                                 |                                                       |                              |                      |                   |
| Port Rowan .....                        | 1,422.00        | 1,422.00                            |                                 |                                                       |                              | 10.64                |                   |
| Port Stanley and St. Thomas .....       | 3,329.00        | 2,500.00                            |                                 |                                                       | 829.00                       | 56.50                |                   |
| Courtwright .....                       | 191.50          |                                     |                                 |                                                       |                              |                      |                   |
| Puerto Plata .....                      | 357.50          | 477.04                              | 119.54                          |                                                       |                              | 57.25                |                   |
| Reichenburg <sup>5</sup> .....          | 4,133.50        | 2,078.80                            |                                 | 540.80                                                | 1,513.90                     | 163.92               |                   |
| Rheims .....                            | 2,732.50        | 2,410.00                            |                                 | 191.75                                                | 130.75                       | 90.17                |                   |
| Rosario .....                           | 738.50          | 1,250.94                            | 512.44                          |                                                       |                              | 34.25                |                   |
| Rouen .....                             | 1,249.00        | 1,249.00                            |                                 |                                                       |                              | 674.75               | 9.54              |
| Boulogne-sur-Mer .....                  | 52.50           |                                     |                                 |                                                       |                              |                      |                   |
| Calais .....                            | 943.00          |                                     |                                 |                                                       |                              |                      |                   |
| Dieppe .....                            | 15.00           |                                     |                                 |                                                       |                              |                      |                   |
| Dunkirk .....                           | 215.00          |                                     |                                 |                                                       |                              |                      |                   |
| Lille .....                             | 557.00          |                                     |                                 |                                                       |                              |                      |                   |
| Roubaix .....                           | 1,512.00        | 512.00                              |                                 |                                                       |                              |                      |                   |
| Samanac .....                           | 100.00          | 179.63                              | 79.63                           |                                                       |                              |                      |                   |
| Sorela .....                            | 259.00          | 259.00                              |                                 |                                                       |                              |                      |                   |
| Stanbridge .....                        | 1,499.75        | 1,499.75                            |                                 |                                                       |                              | 35.25                |                   |
| Clarenceville .....                     | 281.50          |                                     |                                 |                                                       |                              |                      |                   |
| Freligsburg .....                       | 218.50          |                                     |                                 |                                                       |                              |                      |                   |
| Sutton .....                            | 564.50          |                                     |                                 |                                                       |                              |                      |                   |
| St. Bartholomew <i>d</i> .....          |                 |                                     |                                 |                                                       |                              |                      |                   |
| St. Christopher .....                   | 1,713.00        | 1,786.13                            | 73.13                           |                                                       |                              |                      |                   |
| St. Denis <i>d</i> .....                |                 |                                     |                                 |                                                       |                              |                      |                   |

<sup>1</sup> Made an agency of San Salvador January 7, 1887.<sup>2</sup> July 1 to September 4, 1886.<sup>3</sup> Established June 14, 1887.<sup>4</sup> Compensated as interpreter.<sup>5</sup> Established September 1, 1886.



TABLE C.—STATEMENT OF CONSULAR FEES, COMPENSATION, ETC.—Continued.

## UNSALARIED OFFICES—Continued.

| Consular offices.                                                    | Fees collected. | Compensation of principal officers. | Services performed for vessels. | Officer rent and clerk hire of consuls. (Sec. 1732 R. S.) | Fees accruing to Government. | Contingent expenses. | Loss by exchange. |
|----------------------------------------------------------------------|-----------------|-------------------------------------|---------------------------------|-----------------------------------------------------------|------------------------------|----------------------|-------------------|
| St. Etienne .....                                                    | \$2, 680. 00    | \$2, 500. 00                        | .....                           | \$180. 00                                                 | .....                        | \$132. 48            | .....             |
| St. Galle .....                                                      | 6, 225. 00      | 2, 500. 00                          | .....                           | 800. 00                                                   | \$2, 925. 00                 | 457. 69              | .....             |
| St. George's, Bermuda .....                                          | 109. 50         | 323. 70                             | \$214. 20                       | .....                                                     | .....                        | .....                | .....             |
| St. Hyacinthe .....                                                  | 1, 848. 50      | 1, 848. 50                          | .....                           | .....                                                     | .....                        | 59. 46               | \$1. 75           |
| Waterloo .....                                                       | 819. 50         | .....                               | .....                           | .....                                                     | .....                        | .....                | .....             |
| St. John's, N. F. ....                                               | 617. 00         | 682. 57                             | 65. 57                          | .....                                                     | .....                        | 167. 70              | 6. 93             |
| St. Marc .....                                                       | 183. 00         | 266. 95                             | 83. 95                          | .....                                                     | .....                        | .....                | .....             |
| St. Martin .....                                                     | 134. 00         | 182. 28                             | 48. 28                          | .....                                                     | .....                        | .....                | .....             |
| St. Eustatius .....                                                  | .....           | .....                               | 82. 30                          | .....                                                     | .....                        | .....                | .....             |
| St. Pierre, Miquelon .....                                           | 289. 50         | 347. 33                             | 57. 83                          | .....                                                     | .....                        | .....                | .....             |
| Saltillo .....                                                       | 343. 50         | 343. 50                             | .....                           | .....                                                     | .....                        | 8. 25                | .....             |
| San Blas .....                                                       | 165. 00         | 165. 00                             | .....                           | .....                                                     | .....                        | .....                | .....             |
| San Juan de los Remedios .....                                       | 297. 50         | 731. 07                             | 433. 57                         | .....                                                     | .....                        | 65. 14               | .....             |
| Santander .....                                                      | 58. 00          | 58. 00                              | .....                           | .....                                                     | .....                        | .....                | .....             |
| Bilbao .....                                                         | 211. 00         | .....                               | .....                           | .....                                                     | .....                        | .....                | .....             |
| Gijon .....                                                          | 2. 00           | .....                               | .....                           | .....                                                     | .....                        | .....                | .....             |
| Santos .....                                                         | 1, 647. 50      | 1, 929. 75                          | 282. 25                         | .....                                                     | .....                        | 64. 08               | .....             |
| Sherbrooke .....                                                     | 4, 550. 00      | 2, 500. 00                          | .....                           | 158. 58                                                   | 1, 891. 42                   | 205. 60              | .....             |
| Sonsonate .....                                                      | 480. 00         | 480. 00                             | .....                           | .....                                                     | .....                        | 46. 00               | .....             |
| Stockholm .....                                                      | 1, 746. 50      | 1, 746. 50                          | .....                           | .....                                                     | .....                        | 138. 75              | .....             |
| Gefle .....                                                          | 13. 00          | .....                               | .....                           | .....                                                     | .....                        | .....                | .....             |
| Norrkoping .....                                                     | 5. 00           | .....                               | .....                           | .....                                                     | .....                        | .....                | .....             |
| Teneriffe .....                                                      | 120. 00         | 165. 74                             | 45. 74                          | .....                                                     | .....                        | 59. 31               | .....             |
| Grand Canary .....                                                   | 60. 00          | .....                               | .....                           | .....                                                     | .....                        | .....                | .....             |
| Tetuanb. ....                                                        | 1. 00           | 1. 00                               | .....                           | .....                                                     | .....                        | .....                | .....             |
| Three Rivers .....                                                   | 2, 296. 50      | 2, 289. 00                          | .....                           | .....                                                     | 7. 50                        | 78. 12               | .....             |
| Trinidad (island) .....                                              | 2, 073. 72      | 2, 500. 00                          | 426. 28                         | 540. 00                                                   | .....                        | 65. 92               | .....             |
| Turin .....                                                          | 257. 50         | 257. 50                             | .....                           | 90. 00                                                    | 123. 32                      | 96. 40               | . 93              |
| Tuxpan .....                                                         | 263. 00         | 263. 00                             | .....                           | .....                                                     | .....                        | .....                | .....             |
| Wallaceburg .....                                                    | 2, 623. 50      | 2, 500. 00                          | .....                           | .....                                                     | 123. 50                      | 47. 44               | .....             |
| Warsaw .....                                                         | 57. 50          | 57. 50                              | .....                           | .....                                                     | .....                        | 42. 70               | .....             |
| Woodstock .....                                                      | 1, 212. 00      | 1, 212. 00                          | .....                           | .....                                                     | .....                        | 40. 34               | .....             |
| Yarmouth .....                                                       | 1, 069. 00      | 1, 160. 00                          | 91. 00                          | .....                                                     | .....                        | 192. 66              | 1. 00             |
| Annapolis .....                                                      | 404. 00         | .....                               | .....                           | .....                                                     | .....                        | .....                | .....             |
| Digby .....                                                          | 122. 00         | .....                               | .....                           | .....                                                     | .....                        | .....                | .....             |
| Purchases of consular stationery, etc., by Department of State ..... | .....           | .....                               | .....                           | .....                                                     | .....                        | 9, 766. 65           | .....             |
| Total .....                                                          | 152, 401. 84    | 113, 675. 56                        | 7, 794. 68                      | 7, 432. 49                                                | 20, 749. 24                  | 17, 243. 90          | 70. 19            |

TABLE D.—NAMES OF CONSULAR CLERKS, WITH THEIR SALARIES AND EXPENSES, FOR THE FISCAL YEAR ENDED JUNE 30, 1887.

| Names.                               | Where located.  | Salary.      | Loss by exchange. | Contingent expenses. |
|--------------------------------------|-----------------|--------------|-------------------|----------------------|
| Brown, Samuel P .....                | Bordeaux .....  | \$1, 200. 00 | .....             | .....                |
| MacLean, Edward P .....              | Paris .....     | * 1, 200. 00 | .....             | .....                |
| Marks, Arthur H. <sup>1</sup> .....  | London .....    | .....        | .....             | .....                |
| Murphy, George H. <sup>2</sup> ..... | Chemnitz .....  | 494. 56      | .....             | .....                |
| Richardson, A. W. <sup>3</sup> ..... | Honolulu .....  | 605. 98      | .....             | .....                |
| Scidmore, George H .....             | Kanagawa .....  | 1, 200. 00   | .....             | .....                |
| Springer, Joseph A .....             | Havana .....    | 1, 200. 00   | .....             | .....                |
| Thirion, Charles T .....             | Paris .....     | 1, 200. 00   | .....             | .....                |
| Tilghman, W. P .....                 | Berlin .....    | 1, 000. 00   | .....             | \$21. 04             |
| Touhay, St. Leger A .....            | Turin .....     | 1, 000. 00   | \$50. 78          | .....                |
| Vest, George P. <sup>4</sup> .....   | Liverpool ..... | 980. 77      | .....             | 68. 20               |
| Wood, Charles M .....                | Rome .....      | 1, 200. 00   | 17. 90            | .....                |
| Wood, H. G .....                     | Cairo .....     | 1, 000. 00   | 25. 44            | 119. 58              |
| Total .....                          | .....           | 12, 281. 31  | 94. 12            | 208. 82              |

<sup>1</sup> No accounts received.<sup>2</sup> Acting consul at Chemnitz from December 30, 1886, to June 30, 1887.<sup>3</sup> Appointed August 23, 1886.<sup>4</sup> Accounts for June, quarter 1887, not received.



TABLE E.—STATEMENT OF SUNDRY EXPENSES AT CONSULATES IN CHINA, JAPAN, SIAM, AND TURKEY FOR THE FISCAL YEAR ENDED JUNE 30, 1887.

| Consulates.          | Expenses of prisons for American convicts. | Salaries, interpreters to consulates in China and Japan. | Salaries, marshals for consular courts. | Expenses of interpreters and guards in Turkish dominions. | Boat and crew for consuls at Hong-Kong and Osaka and Hiogo. | Total.     |
|----------------------|--------------------------------------------|----------------------------------------------------------|-----------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------|------------|
| Amoy.....            |                                            | \$1,000.00                                               | \$1,000.00                              |                                                           |                                                             | \$2,000.00 |
| Bangkok.....         | \$900.00                                   |                                                          |                                         |                                                           |                                                             | 900.00     |
| Beirut.....          |                                            |                                                          |                                         | \$600.00                                                  |                                                             | 600.00     |
| Cairo.....           |                                            |                                                          |                                         | 500.00                                                    |                                                             | 500.00     |
| Canton.....          |                                            | 750.00                                                   |                                         |                                                           |                                                             | 750.00     |
| Swatow.....          |                                            | 500.00                                                   |                                         |                                                           |                                                             | 500.00     |
| Chefoo.....          |                                            | 200.00                                                   | 16.67                                   |                                                           |                                                             | 216.67     |
| Chinkiang.....       |                                            | 750.00                                                   |                                         |                                                           |                                                             | 750.00     |
| Constantinople.....  |                                            |                                                          | 1,000.00                                | 750.00                                                    |                                                             | 1,750.00   |
| Foochow.....         |                                            | 526.01                                                   | 457.46                                  |                                                           |                                                             | 983.47     |
| Hankow.....          |                                            | 750.00                                                   | 430.00                                  |                                                           |                                                             | 1,180.00   |
| Hong-Kong.....       |                                            | 750.00                                                   |                                         |                                                           | \$375.00                                                    | 1,125.00   |
| Jerusalem.....       |                                            |                                                          |                                         | 600.00                                                    |                                                             | 600.00     |
| Kanagawa.....        | 1,718.50                                   | 1,200.00                                                 | 1,000.00                                |                                                           |                                                             | 3,918.50   |
| Nagasaki.....        |                                            | 750.00                                                   |                                         |                                                           |                                                             | 750.00     |
| Newchwang.....       |                                            | 375.00                                                   |                                         |                                                           |                                                             | 375.00     |
| Ningpo.....          |                                            | 400.00                                                   | 231.94                                  |                                                           |                                                             | 631.94     |
| Osaka and Hiogo..... |                                            | 750.00                                                   | 1,000.00                                |                                                           | 360.53                                                      | 2,110.53   |
| Shanghai.....        | 2,063.35                                   | 1,200.00                                                 | 1,000.00                                |                                                           |                                                             | 4,263.35   |
| Smyrna.....          | 402.00                                     |                                                          |                                         | 518.50                                                    |                                                             | 920.50     |
| Tientsin.....        |                                            | 1,100.00                                                 | 1750.00                                 |                                                           |                                                             | 1,850.00   |
| Total.....           | 5,083.85                                   | 11,001.01                                                | 6,886.07                                | 2,968.50                                                  | 735.53                                                      | 26,674.96  |

<sup>1</sup>For three quarters.

## RECAPITULATION OF TABLES B, C, D, AND E.

|                                                                    |                   |
|--------------------------------------------------------------------|-------------------|
| Received:                                                          |                   |
| Consular fees for official services.....                           | \$950,690.64      |
| Paid:                                                              |                   |
| Salaries, consular service.....                                    | \$420,708.05      |
| Salaries, consular officers not citizens.....                      | 10,057.31         |
| Salaries, consular clerks.....                                     | 12,281.31         |
| Loss on bills of exchange.....                                     | 3,667.84          |
| Pay of consular officers for services to American vessels.....     | 17,404.49         |
| Compensation from fees (sections 1703, 1730, and 1733, R. S.)..... | 218,621.70        |
| Office rent and clerk hire (section 1732, R. S.).....              | 7,432.49          |
| Contingent expenses United States consulates.....                  | 143,765.83        |
| Allowance for clerks at consulates.....                            | 58,359.28         |
| Expenses of prisons for American convicts.....                     | 5,083.85          |
| Salaries, interpreters to consulates in China and Japan.....       | 11,001.01         |
| Salaries, marshals for consular courts.....                        | 6,886.07          |
| Expenses of interpreters and guards in Turkish dominions.....      | 2,968.50          |
| Boat and crew at Hong-Kong and Osaka and Hiogo.....                | 735.53            |
|                                                                    | <u>918,973.26</u> |
| Excess of receipts over expenditures.....                          | 31,717.38         |



TABLE F.—STATEMENT OF RELIEF AFFORDED SEAMEN, WITH EXTRA WAGES AND ARREARS, FOR THE FISCAL YEAR ENDED JUNE 30, 1887.

| Where afforded.         | Number relieved. | Boarding and lodging. | Clothing. | Medical aid. | Other expenses. | Total.   | Extra wages and arrears collected. | Wages paid to seamen. |
|-------------------------|------------------|-----------------------|-----------|--------------|-----------------|----------|------------------------------------|-----------------------|
| Acapulco                | 1                |                       |           |              |                 |          | \$16.00                            |                       |
| Amsterdam               |                  |                       |           |              |                 |          | 12.86                              | \$12.86               |
| Antwerp                 | 4                |                       |           | \$5.27       | \$128.00        | \$133.27 | 23,477.30                          | 23,444.27             |
| Auckland                | 59               | \$918.85              | \$581.23  | 360.24       | 375.67          | 2,235.99 | 905.76                             | 442.07                |
| Bahia                   |                  |                       |           |              |                 |          | 97.64                              | 88.14                 |
| Bangkok                 |                  |                       |           |              |                 |          | 70.74                              | 70.74                 |
| Baracoa                 | 1                |                       |           |              |                 |          | 34.35                              |                       |
| Barbadoes               | 5                | 17.16                 | 3.00      |              | 40.00           | 60.16    | 1,574.55                           | 1,370.83              |
| Batavia                 | 3                | 196.00                |           | 67.60        |                 | 263.60   | 86.88                              | 86.88                 |
| Belfast                 |                  |                       |           |              |                 |          | 835.80                             | 835.80                |
| Belize                  |                  |                       |           |              |                 |          | 314.93                             | 314.93                |
| Bermuda                 |                  |                       |           |              |                 |          | 49.41                              | 49.41                 |
| Bordeaux                | 2                | 4.80                  | 16.00     |              | 19.30           | 40.10    |                                    |                       |
| Bristol                 | 10               | 49.00                 | 175.35    |              | 44.87           | 269.22   | 1,430.66                           | 1,430.66              |
| Buenos Ayres            | 8                | 83.00                 | 112.05    | 573.60       | 27.50           | 796.15   | 3,254.68                           | 3,043.38              |
| Cadiz                   | 11               | 51.70                 |           |              | 203.60          | 255.30   | 15.35                              | 15.35                 |
| Calcutta                | 4                | 36.00                 | 3.44      |              |                 | 39.44    | 12,078.23                          | 12,058.23             |
| Callao                  | 1                | 20.27                 | 27.18     |              |                 | 47.45    | 616.49                             | 616.49                |
| Cape Haytien            | 1                |                       |           |              |                 |          | 171.02                             | 95.02                 |
| Cardenas                | 1                |                       |           | 34.58        | 3.82            | 38.40    | 163.13                             | 125.63                |
| Cardiff                 | 5                | 26.00                 | 28.92     |              | 16.48           | 71.40    |                                    |                       |
| Charlottetown, P. E. I. | 67               | 372.15                | 200.65    | 53.00        | 265.99          | 891.79   |                                    |                       |
| Colon                   | 21               | 525.00                | 90.45     | 629.60       |                 | 1,245.05 | 2,433.63                           | 2,122.40              |
| Cork                    | 1                |                       |           | 20.44        |                 | 20.44    | 2,104.81                           | 1,953.87              |
| Curacao                 |                  | 2.50                  |           |              | 12.00           | 14.50    | 1,735.53                           | 1,720.93              |
| Demerara                | 1                |                       |           |              |                 |          | 387.45                             | 387.45                |
| Falmouth                |                  |                       |           |              |                 |          | 74.37                              | 74.37                 |
| Fayal                   | 43               | 169.30                | 294.06    | 248.98       | 132.30          | 844.64   | 140.00                             |                       |
| Genoa                   |                  |                       |           |              |                 |          | 18.05                              | 15.98                 |
| Glasgow                 | 11               |                       |           |              | 66.00           | 66.00    | 85.95                              | 85.95                 |
| Goree-Dakar             |                  |                       |           |              |                 |          | 202.71                             | 202.71                |
| Guadeloupe              | 2                |                       |           | 28.64        |                 | 28.64    | 127.19                             | 68.55                 |
| Guayaquil               | 2                | 17.78                 |           |              | 23.76           | 41.54    |                                    |                       |
| Guaymas                 |                  |                       |           |              |                 |          | 187.70                             | 187.70                |
| Halifax                 | 55               | 229.85                | 160.05    |              | 320.53          | 710.43   |                                    |                       |
| Hamburg                 | 2                | 4.00                  | 38.59     |              | 9.50            | 52.09    | 7,568.60                           | 7,546.20              |
| Havana                  | 39               | 147.03                | 171.46    | 111.11       | 119.83          | 549.43   | 1,206.24                           | 702.72                |
| Havre                   | 4                | 38.40                 |           | 70.04        |                 | 108.44   | 30,789.27                          | 25,270.86             |
| Hong-Kong               | 10               | 38.89                 | 3.67      | 110.02       |                 | 152.58   | 25,055.95                          | 24,813.34             |
| Honolulu                | 34               | 261.00                | 177.05    | 864.50       | 104.50          | 1,407.05 | 7,102.17                           | 6,460.30              |
| Hull                    | 10               | 96.42                 | 77.45     |              |                 | 173.87   | 5,045.41                           | 3,722.41              |
| Kanagawa                | 55               | 886.00                | 13.17     | 127.68       | 615.70          | 1,642.55 | 5,831.58                           | 5,056.27              |
| Kingston, Canada        | 9                | 20.75                 |           |              |                 | 20.75    |                                    |                       |
| La Paz, Mexico          |                  |                       |           |              |                 |          | 16.20                              | 16.20                 |
| Leith                   | 1                | 24.45                 | 12.89     | 149.19       | 3.04            | 189.57   |                                    |                       |
| Liverpool, England      | 40               | 80.10                 | 91.49     | 48.16        | 513.84          | 733.59   | 52,932.84                          | 52,743.14             |
| London, England         | 1                |                       |           |              |                 |          | 3,794.11                           | 3,794.11              |
| Malaga                  | 13               | 180.00                |           |              | 144.40          | 324.40   | 388.19                             | 328.19                |
| Manila                  | 2                |                       |           |              |                 |          | 1,841.49                           | 1,841.49              |
| Marseilles              | 3                | 57.60                 | 1.70      | 8.15         | 30.38           | 97.83    | 3,095.56                           | 3,069.62              |
| Martinique              | 2                |                       |           | 28.50        |                 | 28.50    | 98.40                              | 20.00                 |
| Matamoros               | 17               | 107.42                | 58.98     | 12.50        | 236.55          | 415.45   |                                    |                       |
| Matanzas                | 21               | 20.26                 | 145.17    | 39.77        | 27.50           | 232.70   | 644.16                             | 609.60                |
| Melbourne               | 8                |                       |           | 125.29       | 77.09           | 202.38   | 11,788.39                          | 11,587.10             |
| Montevideo              | 3                | 7.50                  |           | 104.00       | 32.00           | 143.50   | 1,732.76                           | 1,644.61              |
| Nagasaki                | 8                | 32.11                 | 29.52     | 53.86        | 126.38          | 241.87   | 79.27                              | 71.31                 |
| Nassau                  | 81               | 509.24                | 85.75     | 17.25        | 120.75          | 732.99   | 201.01                             | 60.60                 |
| Newcastle, N. S. W.     |                  |                       |           |              |                 |          | 105.27                             |                       |
| Osaka and Hiogo         | 3                | 5.46                  | 20.99     | 401.37       | 43.60           | 471.42   | 328.92                             | 281.70                |
| Panama                  | 4                | 15.25                 | 17.00     |              | 18.30           | 50.55    | 286.10                             | 242.89                |
| Para                    | 3                | 13.00                 |           |              |                 | 13.00    |                                    |                       |
| Paramaribo              |                  |                       |           |              |                 |          | 16.26                              | 16.26                 |
| Pernambuco              | 5                | 24.83                 | 32.47     |              |                 | 57.30    | 837.19                             | 802.14                |
| Pictou                  | 17               | 32.50                 | 45.35     |              | 6.69            | 84.54    | 35.00                              |                       |
| Plymouth                |                  |                       |           |              |                 |          | 4,232.64                           | 4,232.64              |
| Port Louis              | 4                | 24.00                 |           | 166.00       |                 | 190.00   | 1,413.02                           | 1,317.82              |
| Port Stanley, F. I.     |                  | 11.05                 |           |              | 6.79            | 17.84    | 71.53                              | 53.69                 |
| Puerto Plata            | 1                |                       |           |              |                 |          | 265.96                             | 235.96                |
| Rio de Janeiro          | 10               |                       |           |              |                 |          | 1,834.66                           | 1,764.61              |
| Rio Grande do Sul       | 2                | 2.58                  | 1.46      |              | 10.75           | 14.79    | 160.62                             |                       |
| Rosario                 |                  |                       |           |              |                 |          | 1,343.02                           | 1,343.02              |
| Rouen                   | 6                | 12.18                 | 113.75    |              | 9.60            | 135.53   | 1,784.44                           | 1,678.74              |
| Rotterdam               | 2                | 3.85                  |           |              |                 | 3.85     |                                    |                       |
| Ruatan and Truxillo     | 1                | 15.00                 |           |              |                 | 15.00    |                                    |                       |
| Sagua la Grande         | 2                |                       |           |              | 11.74           | 11.74    | 648.10                             | 611.19                |
| San Juan del Norte      | 11               | 68.26                 |           |              | 192.36          | 260.62   | 579.68                             | 381.85                |
| San Juan, P. R.         | 1                | 17.50                 | 6.48      |              | 12.00           | 35.98    |                                    |                       |
| Santiago, C. V. I.      | 3                | 88.04                 | 24.75     | 15.11        | 5.00            | 132.90   | 15.00                              |                       |



TABLE F.—STATEMENT OF RELIEF AFFORDED SEAMEN, ETC.—Continued.

| Where afforded.                        | Number re-<br>lieved. | Boarding<br>and<br>lodging. | Clothing. | Medical<br>aid. | Other ex-<br>penses. | Total.    | Extra<br>wages and<br>arrears<br>collected. | Wages<br>paid to<br>seamen. |
|----------------------------------------|-----------------------|-----------------------------|-----------|-----------------|----------------------|-----------|---------------------------------------------|-----------------------------|
| Santos.....                            | 2                     |                             |           |                 |                      |           | \$601.20                                    | \$601.20                    |
| Shanghai.....                          | 1                     |                             |           | \$32.00         |                      | \$32.00   | 8,463.55                                    | 8,463.55                    |
| Singapore.....                         | 5                     | \$92.03                     |           | 53.50           | \$42.16              | 187.69    | 2,166.21                                    | 2,042.55                    |
| Sierra Leone.....                      | 2                     | 18.00                       | \$13.40   | 2.52            | 43.20                | 77.12     |                                             |                             |
| Sydney, N. S. W.....                   | 6                     | 20.00                       |           | 222.08          | 65.96                | 308.04    | 14,700.19                                   | 14,716.77                   |
| St. George's, Bermuda                  | 40                    | 141.96                      | 75.10     |                 | 33.12                | 250.18    |                                             |                             |
| St. Helena.....                        | 14                    | 111.00                      | 42.35     | 318.37          | 140.94               | 612.66    | 319.82                                      | 47.75                       |
| St. John, N. B.....                    | 3                     | 28.75                       | 30.30     |                 | 4.30                 | 63.35     |                                             |                             |
| St. John's, N. F.....                  | 20                    | 71.10                       | 180.40    | 2.85            | 36.50                | 290.85    |                                             |                             |
| St. Pierre, Miquelon.                  | 12                    | 36.77                       | 219.63    | 80.38           | 111.52               | 448.30    | 17.18                                       |                             |
| St. Thomas, W. I....                   | 8                     | 150.53                      | 22.15     | 283.41          |                      | 456.09    | 2,749.55                                    | 2,227.35                    |
| Talcahuano.....                        | 1                     | 20.00                       | 25.50     |                 |                      | 45.50     |                                             |                             |
| Tamatave.....                          |                       |                             |           |                 |                      |           | 126.97                                      | 80.00                       |
| Tampico.....                           | 4                     |                             |           | 47.66           | 19.20                | 66.86     | 274.94                                      | 171.61                      |
| Teneriffe.....                         | 3                     | 20.80                       |           |                 | 13.00                | 33.80     |                                             |                             |
| Trinidad Island.....                   | 4                     |                             |           | 34.56           |                      | 34.56     | 155.82                                      | 127.20                      |
| Turk's Island.....                     | 11                    | 201.25                      |           | 35.00           | 22.00                | 258.25    | 42.10                                       | 42.10                       |
| Valparaiso.....                        | 1                     | 5.00                        | 16.50     |                 |                      | 21.50     | 2,095.04                                    | 2,019.54                    |
| Vera Cruz.....                         | 1                     | 15.75                       |           | 18.00           | 12.50                | 46.25     |                                             |                             |
| Victoria, B. C.....                    | 20                    | 88.00                       | 247.86    |                 |                      | 335.86    | 3,192.41                                    | 3,135.86                    |
| Yarmouth.....                          | 19                    | 13.45                       | 13.50     |                 | 2.50                 | 29.45     | 203.78                                      | 203.78                      |
| United States naval<br>paymasters..... | 1                     |                             |           |                 | 9.59                 | 9.59      |                                             |                             |
| Masters and owners<br>of vessels.....  | 23                    |                             |           |                 | 372.00               | 372.00    |                                             |                             |
| Discharged seamen..                    | 1                     |                             |           |                 |                      |           |                                             | 20.00                       |
| Total.....                             | 959                   | 6,598.42                    | 3,748.21  | 5,604.78        | 5,086.60             | 21,038.01 | 260,980.94                                  | 247,140.44                  |

TABLE G.—STATEMENT SHOWING THE NUMBER OF SEAMEN SENT TO THE UNITED STATES AND AMOUNT PAID AT THE TREASURY FOR PASSAGE, FOR THE FISCAL YEAR ENDED JUNE 30, 1887.

| Where from.             | Number<br>of men. | Amount.  | Where from.            | Number<br>of men. | Amount.   |
|-------------------------|-------------------|----------|------------------------|-------------------|-----------|
| Acapulco.....           | 3                 | \$114.50 | Panama.....            | 4                 | \$70.00   |
| Auckland.....           | 27                | 1,460.00 | Para.....              | 3                 | 150.00    |
| Baracoa.....            | 10                | 100.00   | Pernambuco.....        | 2                 | 75.00     |
| Barbadoes.....          | 6                 | 65.00    | Pictou.....            | 15                | 155.00    |
| Bristol.....            | 2                 | 30.00    | Rio de Janeiro.....    | 2                 | 61.51     |
| Buenos Ayres.....       | 5                 | 148.49   | Ruatan and Truxillo... | 1                 | 10.00     |
| Calcutta.....           | 2                 | 40.00    | Sagua la Grande.....   | 2                 | 20.00     |
| Cape Town.....          | 1                 | 20.00    | Samana.....            | 1                 | 10.00     |
| Cardenas.....           | 3                 | 30.00    | San Juan, P. R.....    | 6                 | 60.00     |
| Charlottetown, P. E. I. | 42                | 420.00   | Santiago, C. V. I..... | 1                 | 20.00     |
| Colon.....              | 14                | 522.98   | Sierra Leone.....      | 2                 | 40.00     |
| Dundee.....             | 1                 | 10.00    | Sydney.....            | 5                 | 290.00    |
| Fayal.....              | 24                | 303.00   | St. Christopher.....   | 1                 | 27.50     |
| Guatemala.....          | 1                 | 48.76    | St. George's, Bermuda  | 39                | 429.00    |
| Guayaquil.....          | 1                 | 20.00    | St. Helena.....        | 5                 | 100.00    |
| Halifax.....            | 50                | 401.00   | St. John's, N. F.....  | 1                 | 12.00     |
| Havana.....             | 41                | 375.64   | St. Thomas, W. I.....  | 17                | 250.00    |
| Havre.....              | 9                 | 54.00    | Tahiti.....            | 6                 | 120.00    |
| Hong-Kong.....          | 6                 | 218.20   | Trinidad Island.....   | 3                 | 45.00     |
| Honolulu.....           | 18                | 215.00   | Turk's Island.....     | 11                | 110.00    |
| Kanagawa.....           | 40                | 2,297.00 | Vera Cruz.....         | 1                 | 40.00     |
| Kingston, Jamaica.....  | 7                 | 70.00    | Victoria.....          | 20                | 25.90     |
| Liverpool, England..... | 20                | 200.00   | Yarmouth.....          | 30                | 188.00    |
| Matamoros.....          | 10                | 100.00   |                        |                   |           |
| Matanzas.....           | 7                 | 70.00    |                        |                   |           |
| Nassau.....             | 65                | 1,058.00 | Total.....             | 593               | 10,700.48 |

## RECAPITULATION OF TABLES F AND G.

|                                                          |            |
|----------------------------------------------------------|------------|
| Amount expended for relief of seamen:                    |            |
| Boarding and lodging.....                                | \$6,598.42 |
| Clothing.....                                            | 3,748.21   |
| Medical aid.....                                         | 5,604.78   |
| Passage to the United States (paid at the Treasury)..... | 10,700.48  |
| Other expenses.....                                      | 5,086.60   |
| Total.....                                               | 31,738.49  |
| Amount of extra wages and arrears collected.....         | 260,980.94 |
| Amount of extra wages and arrears paid to seamen.....    | 247,140.44 |



**TABLE H.—INTERNAL-REVENUE STAMPS AND ASSESSMENTS CHARGED AND CASH DEPOSITED FOR THE FISCAL YEAR ENDED JUNE 30, 1887.**

| Districts.                 | Assessments. | Stamps.       | Assessments and stamps. | Cash deposited. |
|----------------------------|--------------|---------------|-------------------------|-----------------|
| Alabama.....               | \$2,746.07   | \$109,261.93  | \$112,008.00            | \$77,158.63     |
| Second Alabama, old.....   |              |               |                         | 182.50          |
| Total.....                 | 2,746.07     | 109,261.93    | 112,008.00              | 77,341.13       |
| Arkansas.....              | 4,509.47     | 139,495.73    | 144,005.20              | 96,608.78       |
| Second Arkansas, old.....  |              |               |                         | 25.60           |
| Total.....                 | 4,509.47     | 139,495.73    | 144,005.20              | 96,634.38       |
| First California.....      | 47,664.84    | 2,174,449.31  | 2,222,114.15            | 1,790,636.94    |
| Fourth California.....     | 20,324.62    | 361,979.82    | 382,304.44              | 294,526.54      |
| Total.....                 | 67,989.46    | 2,536,429.13  | 2,604,418.59            | 2,085,163.48    |
| Colorado.....              | 1,827.57     | 336,382.08    | 338,209.65              | 260,154.86      |
| Connecticut.....           | 6,908.47     | 539,375.08    | 546,283.55              | 482,084.00      |
| Delaware.....              | 974.09       | 272,646.96    | 273,621.05              | 263,297.80      |
| Florida.....               | 410.21       | 400,148.94    | 400,559.15              | 318,098.73      |
| Georgia.....               | 15,679.32    | 427,076.50    | 442,755.82              | 334,231.52      |
| Third Georgia, old.....    |              |               |                         | 121.50          |
| Total.....                 | 15,679.32    | 427,076.50    | 442,755.82              | 334,353.02      |
| First Illinois.....        | 26,124.56    | 9,743,317.03  | 9,769,441.59            | 8,851,922.56    |
| Second Illinois.....       | 3,154.92     | 283,731.36    | 286,886.28              | 247,619.00      |
| Fourth Illinois.....       | 1,565.12     | 437,241.00    | 438,806.12              | 357,801.42      |
| Fifth Illinois.....        | 355.96       | 13,898,268.44 | 13,898,624.40           | 13,707,628.36   |
| Eighth Illinois.....       | 2,903.07     | 966,516.04    | 969,419.11              | 1,138,308.25    |
| Thirteenth Illinois.....   | 3,080.73     | 653,225.17    | 656,305.90              | 577,798.62      |
| Total.....                 | 37,184.36    | 25,982,299.04 | 26,019,483.40           | 24,881,078.21   |
| Sixth Indiana.....         | 36,990.82    | 3,185,525.81  | 3,222,516.63            | 2,830,308.54    |
| Seventh Indiana.....       | 8,360.26     | 1,565,846.11  | 1,574,206.37            | 1,168,500.67    |
| Eleventh Indiana.....      | 2,748.81     | 363,501.10    | 366,249.91              | 264,479.10      |
| Total.....                 | 48,099.89    | 5,114,873.02  | 5,162,972.91            | 4,263,288.31    |
| Second Iowa.....           | 2,673.90     | 1,680,787.04  | 1,683,460.94            | 1,674,482.43    |
| Third Iowa.....            | 4,947.73     | 217,662.00    | 222,609.73              | 188,707.96      |
| Fourth Iowa.....           | 1,030.19     | 105,283.03    | 106,313.22              | 8,631.51        |
| Total.....                 | 8,651.82     | 2,003,732.07  | 2,012,383.89            | 1,952,821.90    |
| Kansas.....                | 6,773.14     | 292,791.13    | 299,564.27              | 211,625.55      |
| Second Kentucky.....       | 250,387.99   | 1,078,291.11  | 1,328,679.10            | 1,042,056.63    |
| Fifth Kentucky.....        | 1,171,373.55 | 5,934,625.68  | 7,105,999.23            | 5,251,319.79    |
| Sixth Kentucky.....        | 695.97       | 4,792,721.34  | 4,793,417.31            | 4,141,341.13    |
| Seventh Kentucky.....      | 683,684.07   | 1,488,213.24  | 2,171,897.31            | 1,295,634.19    |
| Eighth Kentucky.....       | 330,237.73   | 811,190.23    | 1,141,427.96            | 702,022.36      |
| Total.....                 | 2,436,379.31 | 14,105,041.60 | 16,541,420.91           | 12,432,374.10   |
| Louisiana.....             | 1,888.68     | 622,676.67    | 624,565.35              | 543,748.98      |
| Second Louisiana, old..... |              |               |                         | 307.50          |
| Total.....                 | 1,888.68     | 622,676.67    | 624,565.35              | 544,056.48      |
| Maine.....                 | 3,578.41     | 74,747.05     | 78,325.46               | 50,286.42       |
| Maryland.....              | 297,314.80   | 3,256,480.16  | 3,553,794.96            | 2,877,429.20    |
| Third Massachusetts.....   | 6,498.13     | 2,407,702.81  | 2,414,200.94            | 2,113,980.22    |
| Tenth Massachusetts.....   | 1,232.04     | 368,291.10    | 369,523.14              | 357,150.78      |
| Total.....                 | 7,730.17     | 2,775,993.91  | 2,783,724.08            | 2,471,131.00    |
| First Michigan.....        | 6,159.02     | 1,903,298.80  | 1,909,457.82            | 1,592,016.34    |
| Fourth Michigan.....       | 5,359.71     | 261,784.00    | 267,143.71              | 211,024.66      |
| Total.....                 | 11,518.73    | 2,165,082.80  | 2,176,601.53            | 1,803,041.00    |



TABLE H.—INTERNAL-REVENUE STAMPS AND ASSESSMENTS, ETC.—Continued.

| Districts.                          | Assessments. | Stamps.          | Assessments and stamps. | Cash deposited.  |
|-------------------------------------|--------------|------------------|-------------------------|------------------|
| Minnesota.....                      | \$2, 045. 82 | \$668, 447. 25   | \$670, 493. 07          | \$551, 867. 53   |
| Mississippi.....                    | 2, 466. 96   | 65, 475. 05      | 67, 942. 01             | 43, 510. 92      |
| First Missouri.....                 | 5, 885. 58   | 7, 013, 823. 71  | 7, 019, 709. 29         | 6, 227, 287. 30  |
| Fourth Missouri.....                | 424. 25      | 408, 484. 58     | 408, 908. 83            | 332, 852. 96     |
| Sixth Missouri.....                 | 5, 498. 00   | 1, 899, 407. 51  | 1, 904, 905. 51         | 1, 301, 629. 70  |
| Total.....                          | 11, 807. 83  | 9, 321, 715. 80  | 9, 333, 523. 63         | 7, 861, 769. 96  |
| Montana.....                        | 1, 170. 32   | 157, 345. 81     | 158, 516. 13            | 101, 158. 38     |
| Nebraska.....                       | 2, 038. 70   | 2, 842, 715. 88  | 2, 844, 754. 58         | 2, 394, 005. 10  |
| Nevada.....                         | 1, 960. 24   | 137, 002. 22     | 138, 962. 46            | 71, 890. 00      |
| New Hampshire.....                  | 1, 303. 21   | 448, 990. 01     | 450, 293. 22            | 377, 562. 37     |
| First New Jersey.....               | 33, 958. 12  | 300, 630. 86     | 334, 588. 98            | 209, 212. 20     |
| Third New Jersey.....               | 1, 500. 22   | 674, 270. 34     | 675, 770. 56            | 651, 901. 50     |
| Fifth New Jersey.....               | 5, 703. 87   | 4, 436, 469. 18  | 4, 442, 173. 05         | 3, 740, 888. 73  |
| Total.....                          | 41, 162. 21  | 5, 411, 370. 38  | 5, 452, 532. 59         | 4, 602, 002. 43  |
| New Mexico.....                     | 1, 727. 02   | 139, 915. 05     | 141, 642. 07            | 63, 893. 35      |
| First New York.....                 | 3, 019. 13   | 3, 622, 848. 80  | 3, 625, 867. 93         | 3, 208, 195. 07  |
| Second New York <sup>1</sup> .....  | 1, 543. 32   | 1, 664, 868. 02  | 1, 666, 411. 34         | 1, 539, 301. 79  |
| Third New York.....                 | 70, 690. 51  | 5, 826, 851. 00  | 5, 897, 541. 51         | 5, 572, 258. 80  |
| Thirteenth New York (old).....      |              |                  |                         | 7. 06            |
| Fourteenth New York.....            | 5, 735. 48   | 791, 450. 68     | 797, 186. 16            | 684, 242. 15     |
| Fifteenth New York.....             | 4, 313. 44   | 1, 022, 216. 39  | 1, 026, 529. 83         | 938, 921. 78     |
| Twenty-first New York.....          | 3, 059. 54   | 1, 100, 789. 88  | 1, 103, 849. 42         | 1, 011, 571. 13  |
| Twenty-eighth New York.....         | 3, 061. 46   | 2, 384, 077. 67  | 2, 387, 139. 13         | 2, 149, 615. 52  |
| Total.....                          | 91, 422. 88  | 16, 413, 102. 44 | 16, 504, 525. 32        | 15, 104, 113. 30 |
| Second North Carolina (old).....    |              |                  |                         | 486. 17          |
| Fourth North Carolina.....          | 4, 505. 82   | 727, 059. 00     | 731, 564. 82            | 578, 161. 58     |
| Fifth North Carolina.....           | 13, 869. 98  | 1, 154, 169. 20  | 1, 168, 039. 18         | 946, 918. 87     |
| Sixth North Carolina.....           | 50, 365. 83  | 473, 220. 03     | 523, 585. 86            | 428, 631. 27     |
| Total.....                          | 68, 741. 63  | 2, 354, 448. 23  | 2, 423, 189. 86         | 1, 954, 197. 89  |
| First Ohio.....                     | 30, 456. 37  | 8, 989, 570. 10  | 9, 020, 026. 47         | 7, 966, 784. 95  |
| Sixth Ohio.....                     | 33, 649. 48  | 3, 415, 367. 03  | 3, 449, 016. 51         | 2, 991, 615. 33  |
| Tenth Ohio.....                     | 16, 680. 97  | 804, 603. 08     | 821, 284. 05            | 586, 278. 61     |
| Eleventh Ohio.....                  | 1, 357. 67   | 1, 934, 917. 08  | 1, 936, 274. 75         | 1, 526, 631. 77  |
| Eighteenth Ohio.....                | 6, 417. 41   | 953, 379. 09     | 959, 796. 50            | 823, 077. 97     |
| Total.....                          | 88, 561. 90  | 16, 097, 836. 38 | 16, 186, 398. 28        | 13, 894, 388. 63 |
| Oregon.....                         | 5, 820. 88   | 182, 816. 22     | 188, 637. 10            | 150, 757. 81     |
| First Pennsylvania.....             | 29, 014. 58  | 3, 487, 700. 80  | 3, 516, 715. 38         | 3, 133, 111. 88  |
| Ninth Pennsylvania.....             | 11, 686. 30  | 1, 742, 570. 24  | 1, 754, 256. 54         | 1, 689, 976. 28  |
| Twelfth Pennsylvania.....           | 8, 598. 32   | 560, 792. 20     | 569, 390. 52            | 509, 177. 04     |
| Nineteenth Pennsylvania.....        | 441. 36      | 225, 236. 50     | 225, 677. 86            | 154, 167. 24     |
| Twenty-second Pennsylvania.....     | 202, 110. 34 | 1, 890, 273. 02  | 2, 092, 383. 36         | 1, 800, 403. 65  |
| Twenty-third Pennsylvania.....      | 65, 254. 12  | 950, 971. 03     | 1, 016, 225. 15         | 837, 521. 11     |
| Total.....                          | 317, 105. 02 | 8, 857, 543. 79  | 9, 174, 648. 81         | 8, 124, 357. 20  |
| Rhode Island.....                   | 936. 89      | 325, 706. 40     | 326, 643. 29            | 226, 221. 11     |
| South Carolina.....                 | 4, 344. 26   | 119, 136. 70     | 123, 480. 96            | 98, 335. 36      |
| Second Tennessee <sup>1</sup> ..... | 4, 302. 58   | 144, 398. 00     | 148, 700. 58            | 112, 117. 89     |
| Fifth Tennessee.....                | 76, 462. 16  | 912, 406. 56     | 988, 868. 72            | 901, 237. 51     |
| Total.....                          | 80, 764. 74  | 1, 056, 804. 56  | 1, 137, 569. 30         | 1, 013, 355. 40  |
| First Texas.....                    | 1, 129. 17   | 63, 196. 93      | 64, 326. 10             | 36, 965. 26      |
| Third Texas <sup>1</sup> .....      | 908. 08      | 125, 446. 38     | 126, 354. 46            | 96, 903. 89      |
| Fourth Texas <sup>1</sup> .....     | 3, 008. 98   | 165, 532. 98     | 168, 541. 96            | 79, 706. 43      |
| Total.....                          | 5, 046. 23   | 354, 176. 29     | 359, 222. 52            | 213, 575. 58     |
| Vermont.....                        | 1, 119. 34   | 35, 216. 20      | 36, 335. 54             | 31, 557. 24      |

<sup>1</sup> Includes collections which belong to previous years not before adjusted.



TABLE H.—INTERNAL-REVENUE STAMPS AND ASSESSMENTS, ETC.—Continued.

| Districts.             | Assessments. | Stamps.           | Assessments and stamps. | Cash deposited.   |
|------------------------|--------------|-------------------|-------------------------|-------------------|
| Second Virginia .....  | \$3, 131. 56 | \$1, 974, 817. 29 | \$1, 977, 948. 85       | \$1, 575, 034. 20 |
| Fourth Virginia .....  | 18, 891. 32  | 775, 955. 89      | 794, 847. 21            | 622, 645. 13      |
| Sixth Virginia .....   | 31, 039. 64  | 906, 384. 48      | 937, 424. 12            | 733, 320. 31      |
| Total .....            | 53, 062. 52  | 3, 657, 157. 66   | 3, 710, 220. 18         | 2, 930, 999. 64   |
| West Virginia .....    | 93, 244. 86  | 727, 759. 17      | 821, 004. 03            | 538, 363. 67      |
| First Wisconsin .....  | 625. 18      | 2, 692, 764. 00   | 2, 693, 389. 18         | 2, 537, 555. 44   |
| Second Wisconsin ..... | 447. 25      | 205, 954. 20      | 206, 401. 45            | 166, 560. 81      |
| Third Wisconsin .....  | 1, 208. 58   | 316, 381. 02      | 317, 589. 60            | 270, 602. 82      |
| Sixth Wisconsin .....  | 968 55       | 221, 549. 07      | 222, 517. 62            | 207, 107. 40      |
| Total .....            | 3, 249. 56   | 3, 436, 648. 29   | 3, 439, 897. 85         | 3, 181, 826. 47   |

## RECAPITULATION BY STATES.

|                      |                 |                   |                   |                   |
|----------------------|-----------------|-------------------|-------------------|-------------------|
| Alabama .....        | \$2, 746. 07    | \$109, 261. 93    | \$112, 008. 00    | \$77, 341. 13     |
| Arkansas .....       | 4, 509. 47      | 139, 495. 73      | 144, 005. 20      | 96, 634. 38       |
| California .....     | 67, 989. 46     | 2, 536, 429. 13   | 2, 604, 418. 59   | 2, 085, 163. 48   |
| Colorado .....       | 1, 827. 57      | 336, 382. 08      | 338, 209. 65      | 260, 154. 86      |
| Connecticut .....    | 6, 908. 47      | 539, 375. 08      | 546, 283. 55      | 482, 084. 00      |
| Delaware .....       | 974. 09         | 272, 646. 96      | 273, 621. 05      | 263, 297. 80      |
| Florida .....        | 410. 21         | 400, 148. 94      | 400, 559. 15      | 318, 098. 73      |
| Georgia .....        | 15, 679. 32     | 427, 076. 50      | 442, 755. 82      | 334, 353. 02      |
| Illinois .....       | 37, 184. 36     | 25, 982, 299. 04  | 26, 019, 483. 40  | 24, 881, 078. 21  |
| Indiana .....        | 48, 099. 89     | 5, 114, 873. 02   | 5, 162, 972. 91   | 4, 263, 288. 31   |
| Iowa .....           | 8, 651. 82      | 2, 003, 732. 07   | 2, 012, 383. 89   | 1, 952, 821. 90   |
| Kansas .....         | 6, 773. 14      | 292, 791. 13      | 299, 564. 27      | 211, 625. 55      |
| Kentucky .....       | 2, 436, 379. 31 | 14, 105, 041. 60  | 16, 541, 420. 91  | 12, 432, 374. 10  |
| Louisiana .....      | 1, 888. 68      | 622, 676. 67      | 624, 565. 35      | 544, 056. 48      |
| Maine .....          | 3, 578. 41      | 74, 747. 05       | 78, 325. 46       | 50, 286. 42       |
| Maryland .....       | 297, 314. 80    | 3, 256, 480. 16   | 3, 553, 794. 96   | 2, 877, 429. 20   |
| Massachusetts .....  | 7, 730. 17      | 2, 775, 993. 91   | 2, 783, 724. 08   | 2, 470, 131. 00   |
| Michigan .....       | 11, 518. 73     | 2, 165, 082. 80   | 2, 176, 601. 53   | 1, 803, 041. 00   |
| Minnesota .....      | 2, 045. 82      | 668, 447. 25      | 670, 493. 07      | 551, 867. 53      |
| Mississippi .....    | 2, 466. 96      | 65, 475. 05       | 67, 942. 01       | 43, 510. 92       |
| Missouri .....       | 11, 807. 83     | 9, 321, 715. 80   | 9, 333, 523. 63   | 7, 861, 769. 96   |
| Montana .....        | 1, 170. 32      | 157, 345. 81      | 158, 516. 13      | 101, 158. 38      |
| Nebraska .....       | 2, 038. 70      | 2, 842, 715. 88   | 2, 844, 754. 58   | 2, 394, 005. 10   |
| Nevada .....         | 1, 960. 24      | 137, 002. 22      | 138, 962. 46      | 71, 890. 00       |
| New Hampshire .....  | 1, 303. 21      | 448, 990. 01      | 450, 293. 22      | 377, 562. 37      |
| New Jersey .....     | 41, 162. 21     | 5, 411, 370. 38   | 5, 452, 532. 59   | 4, 602, 002. 43   |
| New Mexico .....     | 1, 727. 02      | 139, 915. 05      | 141, 642. 07      | 63, 893. 35       |
| New York .....       | 91, 422. 88     | 16, 413, 102. 44  | 16, 504, 525. 32  | 15, 104, 113. 30  |
| North Carolina ..... | 68, 741. 63     | 2, 354, 448. 23   | 2, 423, 189. 86   | 1, 954, 197. 89   |
| Ohio .....           | 88, 561. 90     | 16, 097, 836. 38  | 16, 186, 398. 28  | 13, 894, 388. 63  |
| Oregon .....         | 5, 820. 88      | 182, 816. 22      | 188, 637. 10      | 150, 757. 81      |
| Pennsylvania .....   | 317, 105. 02    | 8, 857, 543. 79   | 9, 174, 648. 81   | 8, 124, 357. 20   |
| Rhode Island .....   | 936. 89         | 325, 706. 40      | 329, 643. 29      | 226, 231. 11      |
| South Carolina ..... | 4, 344. 26      | 119, 136. 70      | 123, 480. 96      | 98, 335. 36       |
| Tennessee .....      | 80, 764. 74     | 1, 056, 804. 56   | 1, 137, 569. 30   | 1, 013, 355. 40   |
| Texas .....          | 5, 046. 23      | 354, 176. 29      | 359, 222. 52      | 213, 575. 58      |
| Vermont .....        | 1, 119. 34      | 35, 216. 20       | 36, 335. 54       | 31, 557. 24       |
| Virginia .....       | 53, 062. 52     | 3, 657, 157. 66   | 3, 710, 220. 18   | 2, 930, 999. 64   |
| West Virginia .....  | 93, 244. 86     | 727, 759. 17      | 821, 004. 03      | 538, 363. 67      |
| Wisconsin .....      | 3, 249. 56      | 3, 436, 648. 29   | 3, 439, 897. 85   | 3, 181, 826. 47   |
|                      | 3, 839, 266. 99 | 133, 965, 863. 58 | 137, 805, 130. 57 | 118, 932, 978. 91 |



TABLE I.—INTERNAL REVENUE EXPENSES FOR FISCAL YEAR ENDED JUNE 30, 1887.

| District.                 | Compensation of collector. |                      | Rent, fuel, and lights. | Stationery and other expenses. | Compensation of store-keepers. | Compensation of gaugers. | Total expense of collecting. |
|---------------------------|----------------------------|----------------------|-------------------------|--------------------------------|--------------------------------|--------------------------|------------------------------|
|                           | Salary.                    | Deputies and clerks. |                         |                                |                                |                          |                              |
| Alabama .....             | \$2,750.00                 | \$12,536.67          | .....                   | \$131.71                       | \$968.00                       | \$1,650.18               | \$18,036.56                  |
| Arkansas .....            | a3,082.71                  | 11,581.60            | .....                   | 189.44                         | 11,097.50                      | 1,572.66                 | 27,523.91                    |
| First California .....    | 4,500.00                   | 31,835.67            | .....                   | 772.54                         | 9,972.00                       | 19,591.52                | 66,671.73                    |
| Fourth California .....   | a3,624.69                  | 15,354.35            | \$1,280.00              | 385.09                         | 5,420.00                       | 8,456.99                 | 34,521.12                    |
| Total .....               | 8,124.69                   | 47,190.02            | 1,280.00                | 1,157.63                       | 15,392.00                      | 28,048.51                | 101,192.85                   |
| Colorado .....            | 3,000.00                   | 10,603.65            | 1,000.00                | 136.76                         | .....                          | 1,612.19                 | 16,352.60                    |
| Connecticut .....         | a4,121.11                  | 16,118.51            | 28.00                   | 255.24                         | 2,504.00                       | 4,875.35                 | 27,902.21                    |
| Delaware .....            | a3,098.13                  | 7,157.14             | 286.00                  | 55.37                          | 730.00                         | 1,376.59                 | 12,703.23                    |
| Florida .....             | a3,125.00                  | 8,746.33             | 587.71                  | 115.72                         | .....                          | .....                    | 12,574.76                    |
| Georgia .....             | 3,500.00                   | 39,427.15            | .....                   | 353.13                         | 29,402.00                      | 4,908.51                 | 77,590.79                    |
| First Illinois .....      | 4,500.00                   | 27,218.07            | .....                   | 553.97                         | 33,360.00                      | 40,659.40                | 106,291.44                   |
| Second Illinois .....     | a3,103.83                  | 6,756.67             | 626.61                  | 276.27                         | 1,187.50                       | 424.16                   | 12,375.04                    |
| Fourth Illinois .....     | a4,395.61                  | 11,113.94            | 559.75                  | 129.56                         | 991.50                         | 1,427.70                 | 18,618.06                    |
| Fifth Illinois .....      | 4,500.00                   | 14,753.14            | 1,157.73                | 220.77                         | 50,380.00                      | 44,016.11                | 115,027.75                   |
| Eighth Illinois .....     | 4,463.31                   | 13,014.25            | .....                   | 212.60                         | 5,096.00                       | 3,936.56                 | 26,722.72                    |
| Thirteenth Illinois ..... | a4,500.00                  | 12,612.25            | .....                   | 274.40                         | 3,988.00                       | 2,970.71                 | 24,345.36                    |
| Total .....               | 25,462.75                  | 85,468.32            | 2,344.09                | 1,667.57                       | 95,003.00                      | 93,434.64                | 303,300.37                   |
| Sixth Indiana .....       | 4,500.00                   | 11,718.30            | 212.50                  | 232.31                         | 24,103.00                      | 14,561.89                | 55,328.00                    |
| Seventh Indiana .....     | 4,500.00                   | 13,349.81            | 673.86                  | 175.72                         | 5,740.00                       | 7,426.60                 | 31,865.99                    |
| Eleventh Indiana .....    | a3,003.95                  | 9,813.50             | 378.39                  | 261.28                         | .....                          | 1,357.82                 | 14,814.94                    |
| Total .....               | 12,003.95                  | 34,881.61            | 1,264.75                | 669.31                         | 29,843.00                      | 23,346.31                | 102,008.93                   |
| Second Iowa .....         | 4,500.00                   | 11,542.48            | 990.84                  | 196.42                         | 8,640.00                       | 5,938.46                 | 31,808.20                    |
| Third Iowa .....          | 2,875.00                   | 7,884.77             | .....                   | 162.50                         | .....                          | 986.58                   | 11,908.85                    |
| Fourth Iowa .....         | 2,500.00                   | 4,287.09             | 359.30                  | 163.16                         | .....                          | 399.17                   | 7,708.72                     |
| Total .....               | 9,875.00                   | 23,714.34            | 1,350.14                | 522.08                         | 8,640.00                       | 7,324.21                 | 51,425.77                    |
| Kansas .....              | a3,006.40                  | 13,196.78            | .....                   | 192.34                         | 1,234.50                       | 103.49                   | 17,733.51                    |
| Second Kentucky .....     | 4,500.00                   | 19,875.84            | 903.33                  | 299.52                         | 47,499.50                      | 20,524.70                | 93,602.89                    |
| Fifth Kentucky .....      | 4,500.00                   | 32,992.07            | 250.00                  | 782.21                         | 164,431.50                     | 55,512.36                | 258,468.14                   |
| Sixth Kentucky .....      | 4,500.00                   | 17,023.96            | .....                   | 557.81                         | 70,491.00                      | 37,722.47                | 130,295.24                   |
| Seventh Kentucky .....    | 4,500.00                   | 20,217.00            | 1,043.73                | 500.25                         | 56,111.00                      | 16,497.80                | 98,869.78                    |
| Eighth Kentucky .....     | a4,500.00                  | 15,388.00            | 600.00                  | 498.00                         | 48,206.00                      | 9,273.96                 | 78,465.96                    |
| Total .....               | 22,500.00                  | 105,496.87           | 2,797.06                | 2,637.79                       | 386,739.00                     | 139,531.29               | 659,702.01                   |
| Louisiana .....           | 3,625.00                   | 20,155.35            | .....                   | 149.61                         | .....                          | 3,964.24                 | 27,894.20                    |
| Maine .....               | a2,375.00                  | 5,064.23             | .....                   | 171.29                         | .....                          | .....                    | 7,610.52                     |
| Maryland .....            | 4,500.00                   | 38,406.08            | 700.00                  | 468.00                         | 36,497.50                      | 24,724.98                | 105,296.56                   |
| Third Massachusetts ..... | 4,500.00                   | 24,617.92            | .....                   | 506.58                         | 21,796.00                      | 16,987.61                | 68,408.11                    |
| Tenth Massachusetts ..... | a3,593.56                  | 6,500.00             | 521.75                  | 160.87                         | 2,712.00                       | 1,825.14                 | 15,313.32                    |
| Total .....               | 8,093.56                   | 31,117.92            | 521.75                  | 667.45                         | 24,508.00                      | 18,812.75                | 83,721.43                    |
| First Michigan .....      | 4,500.00                   | 21,096.45            | 1,451.08                | 225.14                         | .....                          | 1,442.67                 | 28,715.34                    |
| Fourth Michigan .....     | 2,875.00                   | 6,624.47             | .....                   | 144.05                         | .....                          | 706.99                   | 10,350.51                    |
| Total .....               | 7,375.00                   | 27,720.92            | 1,451.08                | 369.19                         | .....                          | 2,149.66                 | 39,065.85                    |
| Minnesota .....           | 3,750.00                   | 15,028.46            | .....                   | 185.30                         | .....                          | 1,744.05                 | 20,707.81                    |
| Mississippi .....         | a2,755.58                  | 9,978.22             | .....                   | 101.37                         | .....                          | 117.55                   | 12,952.72                    |

a Includes commissions on tax-paid spirit stamps.



TABLE I. -- INTERNAL REVENUE EXPENSES FOR FISCAL YEAR ENDED JUNE 30, 1887—  
Continued.

| District.                       | Compensation of collector. |                      | Rent, fuel, and lights. | Stationery and other expenses. | Compensation of store-keepers. | Compensation of gaugers. | Total expense of collecting. |
|---------------------------------|----------------------------|----------------------|-------------------------|--------------------------------|--------------------------------|--------------------------|------------------------------|
|                                 | Salary.                    | Deputies and clerks. |                         |                                |                                |                          |                              |
| First Missouri.....             | \$4,500.00                 | \$26,972.85          | .....                   | \$616.90                       | \$17,593.50                    | \$20,973.36              | \$70,656.61                  |
| Fourth Missouri.....            | a3,277.50                  | 7,487.80             | \$550.00                | 93.06                          | 1,371.00                       | .....                    | 12,779.36                    |
| Sixth Missouri.....             | a4,821.61                  | 19,174.26            | .....                   | 398.17                         | 15,213.50                      | 8,668.80                 | 48,276.34                    |
| Total.....                      | 12,599.11                  | 53,634.91            | 550.00                  | 1,108.13                       | 34,178.00                      | 29,642.16                | 131,712.31                   |
| Montana.....                    | 3,000.00                   | 11,541.65            | 693.18                  | 162.84                         | .....                          | 147.86                   | 15,545.53                    |
| Nebraska.....                   | 4,500.00                   | 17,942.85            | .....                   | 282.39                         | 9,540.00                       | 7,639.22                 | 39,904.46                    |
| Nevada.....                     | 2,750.00                   | 6,236.55             | 699.00                  | 206.49                         | .....                          | 718.03                   | 10,610.07                    |
| New Hampshire.....              | a3,505.18                  | 4,583.80             | .....                   | 151.15                         | 1,388.00                       | 827.37                   | 10,455.50                    |
| First New Jersey.....           | a3,185.86                  | 8,396.60             | 500.00                  | 125.05                         | .....                          | 849.39                   | 13,056.90                    |
| Third New Jersey.....           | a4,500.00                  | 9,502.22             | 430.00                  | 105.63                         | 3,800.00                       | 4,478.59                 | 22,816.44                    |
| Fifth New Jersey.....           | 4,500.00                   | 24,304.40            | .....                   | 370.38                         | .....                          | 2,351.35                 | 31,526.13                    |
| Total.....                      | 12,185.86                  | 42,203.22            | 930.00                  | 601.06                         | 3,800.00                       | 7,679.33                 | 67,399.47                    |
| New Mexico.....                 | 2,750.00                   | 8,144.96             | 689.15                  | 265.34                         | .....                          | 954.06                   | 12,803.51                    |
| First New York.....             | 4,500.00                   | 31,267.93            | 4,150.00                | 370.81                         | 5,632.00                       | 9,076.35                 | 54,997.09                    |
| Second New York.....            | 4,500.00                   | 27,699.16            | 5,040.99                | 372.06                         | .....                          | 23,878.50                | 61,490.71                    |
| Third New York.....             | 4,500.00                   | 42,528.53            | 3,750.00                | 497.90                         | .....                          | 6,412.20                 | 57,688.63                    |
| Fourteenth New York.....        | a4,602.02                  | 15,349.11            | .....                   | 336.03                         | .....                          | 3,114.43                 | 23,401.59                    |
| Fifteenth New York.....         | a4,437.94                  | 13,601.16            | 600.00                  | 228.20                         | .....                          | 986.06                   | 19,853.36                    |
| Twenty-first New York.....      | 4,500.00                   | 20,296.90            | 600.00                  | 344.76                         | 32.00                          | 4,064.54                 | 29,838.20                    |
| Twenty-eighth New York.....     | 4,500.00                   | 25,552.04            | 2,035.14                | 401.14                         | 5,424.00                       | 11,024.75                | 48,937.07                    |
| Total.....                      | 31,539.96                  | 176,294.83           | 16,176.13               | 2,550.90                       | 11,088.00                      | 58,556.83                | 296,206.65                   |
| Fourth North Carolina.....      | a3,979.55                  | 27,735.01            | 75.00                   | 301.71                         | 6,117.00                       | 5,544.20                 | 43,752.47                    |
| Fifth North Carolina.....       | a4,500.00                  | 25,911.55            | 712.50                  | 281.02                         | 31,101.50                      | 4,587.54                 | 67,094.11                    |
| Sixth North Carolina.....       | a4,500.00                  | 25,314.53            | 425.00                  | 349.74                         | 94,582.00                      | 11,310.18                | 136,481.45                   |
| Total.....                      | 12,979.55                  | 78,961.09            | 1,212.50                | 932.47                         | 131,800.50                     | 21,441.92                | 247,328.03                   |
| First Ohio.....                 | 4,500.00                   | 26,528.79            | .....                   | 412.18                         | 49,196.00                      | 75,378.10                | 156,015.07                   |
| Sixth Ohio.....                 | 4,500.00                   | 13,985.07            | 1,023.60                | 332.67                         | 13,458.00                      | 8,421.44                 | 41,720.78                    |
| Tenth Ohio.....                 | a3,797.10                  | 13,923.19            | 1,039.29                | 347.70                         | 2,740.50                       | 2,202.15                 | 24,049.93                    |
| Eleventh Ohio.....              | 4,500.00                   | 10,150.02            | 694.91                  | 248.61                         | 9,903.00                       | 6,166.18                 | 31,662.72                    |
| Eighteenth Ohio.....            | a4,358.38                  | 18,555.58            | .....                   | 437.35                         | 5,441.50                       | 2,868.39                 | 31,661.20                    |
| Total.....                      | 21,655.48                  | 83,142.65            | 2,757.80                | 1,778.51                       | 80,739.00                      | 95,036.26                | 285,109.70                   |
| Oregon.....                     | a3,029.23                  | 10,992.84            | .....                   | 213.55                         | 939.00                         | 1,146.87                 | 16,321.49                    |
| First Pennsylvania.....         | 4,500.00                   | 43,133.91            | .....                   | 541.94                         | 8,888.00                       | 33,862.92                | 90,926.77                    |
| Ninth Pennsylvania.....         | 4,500.00                   | 28,477.60            | 750.00                  | 590.36                         | 22,026.00                      | 2,829.38                 | 59,173.34                    |
| Twelfth Pennsylvania.....       | a3,756.00                  | 16,802.92            | 622.25                  | 309.90                         | 8,728.00                       | 4,221.25                 | 34,440.32                    |
| Nineteenth Pennsylvania.....    | a2,916.68                  | 7,933.38             | .....                   | 139.93                         | 3,888.00                       | 999.18                   | 15,877.17                    |
| Twenty-second Pennsylvania..... | 4,500.00                   | 20,453.42            | 1,265.90                | 401.59                         | 47,505.00                      | 15,434.72                | 89,561.13                    |
| Twenty-third Pennsylvania.....  | a4,500.00                  | 12,828.97            | 977.80                  | 363.62                         | 9,806.00                       | 4,642.49                 | 33,118.88                    |
| Total.....                      | 24,672.68                  | 129,630.20           | 3,615.95                | 2,347.34                       | 100,841.50                     | 61,989.94                | 323,097.61                   |
| Rhode Island.....               | a3,000.41                  | 7,408.48             | .....                   | 261.07                         | .....                          | 481.09                   | 11,151.05                    |
| South Carolina.....             | a3,137.62                  | 14,964.53            | .....                   | 114.28                         | 7,515.50                       | 1,219.14                 | 26,951.07                    |
| Second Tennessee.....           | a3,081.37                  | 13,253.00            | .....                   | 167.30                         | 11,260.00                      | 3,389.09                 | 31,150.76                    |
| Fifth Tennessee.....            | a4,500.00                  | 25,086.26            | .....                   | 617.48                         | 33,959.50                      | 9,927.43                 | 74,090.67                    |
| Total.....                      | 7,581.37                   | 38,339.26            | .....                   | 784.78                         | 45,219.50                      | 13,316.52                | 105,241.43                   |
| First Texas.....                | a2,501.74                  | 7,892.40             | 806.20                  | 136.81                         | .....                          | 2,677.45                 | 14,014.60                    |
| Third Texas.....                | 2,500.00                   | 10,188.60            | .....                   | 139.41                         | 184.00                         | 75.17                    | 13,087.18                    |
| Fourth Texas.....               | a2,670.67                  | 10,462.93            | 394.50                  | 197.18                         | 2,337.00                       | 441.61                   | 16,503.89                    |
| Total.....                      | 7,672.41                   | 28,543.93            | 1,200.70                | 473.40                         | 2,521.00                       | 3,194.23                 | 43,605.67                    |

a Includes commissions on tax-paid spirit stamps.



TABLE I.—INTERNAL REVENUE EXPENSES FOR FISCAL YEAR ENDED JUNE 30, 1887—  
Continued.

| District.                    | Compensation of collector. |                      | Rent, fuel, and lights. | Stationery and other expenses. | Compensation of storekeepers. | Compensation of gaugers. | Total expense of collecting. |
|------------------------------|----------------------------|----------------------|-------------------------|--------------------------------|-------------------------------|--------------------------|------------------------------|
|                              | Salary.                    | Deputies and clerks. |                         |                                |                               |                          |                              |
| Vermont .....                | a2, 131. 57                | 4, 017. 56           | 172. 92                 | 60. 11                         | .....                         | .....                    | 6, 382. 16                   |
| Second Virginia .....        | 4, 500. 00                 | 37, 107. 96          | .....                   | 328. 56                        | .....                         | 7, 608. 12               | 49, 544. 64                  |
| Fourth Virginia .....        | 3, 997. 40                 | 26, 004. 73          | .....                   | 745. 69                        | 5, 927. 50                    | 9, 694. 19               | 46, 369. 51                  |
| Sixth Virginia .....         | a4, 500. 00                | 23, 825. 52          | 1, 339. 45              | 482. 61                        | 18, 209. 50                   | 12, 909. 72              | 61, 266. 80                  |
| Total .....                  | 12, 997. 40                | 86, 938. 21          | 1, 339. 45              | 1, 556. 86                     | 24, 137. 00                   | 30, 212. 03              | 157, 180. 95                 |
| West Virginia .....          | a4, 444. 23                | 17, 769. 19          | 444. 19                 | 473. 45                        | 4, 544. 00                    | 7, 418. 53               | 35, 093. 59                  |
| Third West Virginia (old) .. | 387. 67                    | .....                | .....                   | .....                          | .....                         | .....                    | 387. 67                      |
| Total .....                  | 4, 831. 90                 | 17, 769. 19          | 444. 19                 | 473. 45                        | 4, 544. 00                    | 7, 418. 53               | 35, 481. 26                  |
| First Wisconsin .....        | 4, 500. 00                 | 12, 617. 96          | .....                   | 273. 04                        | 10, 144. 00                   | 9, 076. 85               | 36, 611. 85                  |
| Second Wisconsin .....       | 2, 750. 00                 | 5, 100. 00           | .....                   | 87. 18                         | .....                         | 401. 13                  | 8, 338. 31                   |
| Third Wisconsin .....        | a3, 091. 19                | 9, 185. 66           | 457. 59                 | 131. 38                        | 1, 565. 00                    | 671. 84                  | 15, 102. 66                  |
| Sixth Wisconsin .....        | 2, 875. 00                 | 6, 672. 75           | 373. 54                 | 157. 04                        | .....                         | .....                    | 10, 078. 33                  |
| Total .....                  | 13, 216. 19                | 33, 576. 37          | 831. 13                 | 648. 64                        | 11, 709. 00                   | 10, 149. 82              | 70, 131. 15                  |

aIncludes commissions on tax-paid spirit stamps.

## RECAPITULATION BY STATES.

|                     |              |                 |              |             |                 |              |                 |
|---------------------|--------------|-----------------|--------------|-------------|-----------------|--------------|-----------------|
| Alabama .....       | \$2, 750. 00 | \$12, 536. 67   | .....        | \$131. 71   | \$968. 00       | \$1, 650. 18 | \$18, 036. 56   |
| Arkansas .....      | 3, 082. 71   | 11, 581. 60     | .....        | 189. 44     | 11, 097. 50     | 1, 572. 66   | 27, 523. 91     |
| California .....    | 8, 124. 69   | 47, 190. 02     | \$1, 280. 00 | 1, 157. 63  | 15, 392. 00     | 28, 048. 51  | 101, 192. 85    |
| Colorado .....      | 3, 000. 00   | 10, 603. 65     | 1, 000. 00   | 136. 76     | .....           | 1, 612. 19   | 16, 352. 60     |
| Connecticut .....   | 4, 121. 11   | 16, 118. 51     | 28. 00       | 255. 24     | 2, 504. 00      | 4, 875. 35   | 27, 902. 21     |
| Delaware .....      | 3, 098. 13   | 7, 157. 14      | 286. 00      | 55. 37      | 730. 00         | 1, 376. 59   | 12, 703. 23     |
| Florida .....       | 3, 125. 00   | 8, 746. 33      | 587. 71      | 115. 72     | .....           | .....        | 12, 574. 76     |
| Georgia .....       | 3, 500. 00   | 39, 427. 15     | .....        | 353. 13     | 29, 402. 00     | 4, 908. 51   | 77, 590. 79     |
| Illinois .....      | 25, 462. 75  | 85, 468. 32     | 2, 344. 09   | 1, 667. 57  | 95, 003. 00     | 93, 434. 64  | 303, 380. 37    |
| Indiana .....       | 12, 003. 95  | 34, 881. 61     | 1, 264. 75   | 669. 31     | 29, 843. 00     | 23, 346. 31  | 102, 008. 93    |
| Iowa .....          | 9, 875. 00   | 23, 714. 34     | 1, 350. 14   | 522. 08     | 8, 640. 00      | 7, 321. 21   | 51, 425. 77     |
| Kansas .....        | 3, 006. 40   | 13, 196. 78     | .....        | 192. 34     | 1, 234. 50      | 103. 49      | 17, 733. 51     |
| Kentucky .....      | 22, 500. 00  | 105, 496. 87    | 2, 797. 06   | 2, 637. 79  | 386, 739. 00    | 139, 531. 29 | 659, 702. 01    |
| Louisiana .....     | 3, 625. 00   | 20, 155. 35     | .....        | 149. 61     | .....           | 3, 964. 24   | 27, 894. 20     |
| Maine .....         | 2, 375. 00   | 5, 064. 23      | .....        | 171. 29     | .....           | .....        | 7, 610. 52      |
| Maryland .....      | 4, 500. 00   | 38, 406. 08     | 700. 00      | 468. 00     | 36, 497. 50     | 24, 724. 98  | 105, 296. 56    |
| Massachusetts ..    | 8, 093. 56   | 31, 117. 92     | 521. 75      | 667. 45     | 24, 508. 00     | 18, 812. 75  | 83, 721. 43     |
| Michigan .....      | 7, 375. 00   | 27, 720. 92     | 1, 451. 08   | 369. 19     | .....           | 2, 149. 66   | 39, 065. 85     |
| Minnesota .....     | 3, 750. 00   | 15, 028. 46     | .....        | 185. 30     | .....           | 1, 744. 05   | 20, 707. 81     |
| Mississippi .....   | 2, 755. 58   | 9, 978. 22      | .....        | 101. 37     | .....           | 117. 55      | 12, 952. 72     |
| Missouri .....      | 12, 599. 11  | 53, 634. 91     | 550. 00      | 1, 108. 13  | 34, 178. 00     | 29, 642. 16  | 131, 712. 31    |
| Montana .....       | 3, 000. 00   | 11, 541. 65     | 693. 18      | 162. 84     | .....           | 147. 86      | 15, 545. 53     |
| Nebraska .....      | 4, 500. 00   | 17, 942. 85     | .....        | 282. 39     | 9, 540. 00      | 7, 639. 22   | 39, 904. 46     |
| Nevada .....        | 2, 750. 00   | 6, 236. 55      | 699. 00      | 206. 49     | .....           | 718. 03      | 10, 610. 07     |
| New Hampshire ..    | 3, 505. 18   | 4, 583. 80      | .....        | 151. 15     | 1, 388. 00      | 827. 37      | 10, 455. 50     |
| New Jersey .....    | 12, 185. 86  | 42, 203. 22     | 930. 00      | 601. 06     | 3, 800. 00      | 7, 679. 33   | 67, 399. 47     |
| New Mexico .....    | 2, 750. 00   | 8, 144. 96      | 689. 15      | 265. 34     | .....           | 954. 06      | 12, 803. 51     |
| New York .....      | 31, 539. 96  | 176, 294. 83    | 16, 176. 13  | 2, 550. 90  | 11, 088. 00     | 58, 556. 83  | 296, 206. 65    |
| North Carolina ..   | 12, 979. 55  | 78, 961. 09     | 1, 212. 50   | 932. 47     | 131, 800. 50    | 21, 441. 92  | 247, 328. 03    |
| Ohio .....          | 21, 655. 48  | 83, 142. 65     | 2, 757. 80   | 1, 778. 51  | 80, 739. 00     | 95, 036. 26  | 285, 109. 70    |
| Oregon .....        | 3, 029. 23   | 10, 992. 84     | .....        | 213. 55     | 939. 00         | 1, 146. 87   | 16, 321. 49     |
| Pennsylvania .....  | 24, 672. 68  | 129, 630. 20    | 3, 615. 95   | 2, 347. 34  | 100, 841. 50    | 61, 989. 94  | 323, 097. 61    |
| Rhode Island .....  | 3, 000. 41   | 7, 408. 48      | .....        | 261. 07     | .....           | 481. 09      | 11, 151. 05     |
| South Carolina ..   | 3, 137. 62   | 14, 964. 53     | .....        | 114. 28     | 7, 515. 50      | 1, 219. 14   | 26, 951. 07     |
| Tennessee .....     | 7, 581. 37   | 38, 339. 26     | .....        | 784. 78     | 45, 219. 50     | 13, 316. 52  | 105, 241. 43    |
| Texas .....         | 7, 672. 41   | 28, 543. 93     | 1, 200. 70   | 473. 40     | 2, 521. 00      | 3, 194. 23   | 43, 605. 67     |
| Vermont .....       | 2, 131. 57   | 4, 017. 56      | 172. 92      | 60. 11      | .....           | .....        | 6, 382. 16      |
| Virginia .....      | 12, 997. 40  | 86, 938. 21     | 1, 339. 45   | 1, 556. 86  | 24, 137. 00     | 30, 212. 03  | 157, 180. 95    |
| West Virginia ..... | 4, 831. 90   | 17, 769. 19     | 444. 19      | 473. 45     | 4, 544. 00      | 7, 418. 53   | 35, 481. 26     |
| Wisconsin .....     | 13, 216. 19  | 33, 576. 37     | 831. 13      | 648. 64     | 11, 709. 00     | 10, 149. 82  | 70, 131. 15     |
| Total .....         | 325, 859. 80 | 1, 418, 457. 25 | 44, 922. 68  | 25, 169. 06 | 1, 112, 518. 50 | 711, 068. 37 | 3, 637, 995. 66 |



(No. 14.)

**REPORT OF THE AUDITOR OF THE TREASURY FOR THE POST-OFFICE DEPARTMENT.**

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
*Washington, D. C., November 15, 1887.*

SIR: I have the honor to submit, herewith, the report of the business operations of this office for the fiscal year ended June 30, 1887.

The gratifying increase in the business and receipts of the Post-Office Department caused a corresponding increase in the work of this office; but it gives me pleasure to report that not only has the current work been disposed of, but, in addition to that, the millions of money-orders and postal notes issued and paid in the years prior to 1885 have been assorted, numbered, and filed in the archives.

The investigation of the quarterly returns of those postmasters guilty of making false reports of cancellations has steadily progressed during the year with good results to the Treasury.

This has required the examination of thousands of returns, in many cases running back to 1878.

During the fiscal year more than \$100,000 has been charged back upon the accounts of postmasters, who made such fraudulent returns, and in many cases the money has already been collected, and in the others it is in process of collection.

The business of the office has been transacted under many difficulties, resulting from a lack of a building adapted to the work of the Bureau. The force is scattered in three different buildings, in no one of which is there sufficient space to accommodate either the force engaged upon the postal work or that engaged upon the work of the money-order branch.

Two of these buildings afford only ordinary protection from fire; while of necessity, records containing the money-order accounts of thousands of postmasters and involving millions of dollars, have to be stored therein.

The certainty of the steady increase of the work of the Post-Office Department renders the increase of the force employed in auditing the accounts of that Department equally certain. Proper consideration for the health and comfort of the clerical force of this Bureau, due regard for the safety of the Government records and accounts, the necessity for prompt, accurate, and systematic transaction of the business of this office, all urge me to request that steps be taken to provide a building suited to the work of the office.

Very respectfully,

D. McCONVILLE,  
*Sixth Auditor.*

Hon. CHARLES S. FAIRCHILD,  
*Secretary of the Treasury.*



## APPENDIX.

NOTE.—Much of the summary relating to the duties and work of the different divisions of the office is omitted for want of space, but it can all be found in the pamphlet edition of the Auditor's report.

## ACCOUNTS SUBMITTED FOR SUIT DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

|                                          | Third quarter,<br>1886. |           | Fourth quarter,<br>1886. |          | First quarter,<br>1887. |            | Second quarter,<br>1887. |             | Total. |             |
|------------------------------------------|-------------------------|-----------|--------------------------|----------|-------------------------|------------|--------------------------|-------------|--------|-------------|
|                                          | No.                     | Amount.   | No.                      | Amount.  | No.                     | Amount.    | No.                      | Amount.     | No.    | Amount.     |
| Postal .....                             | 1                       | \$295.32  | .....                    | .....    | 21                      | \$8,815.31 | 24                       | \$13,785.14 | 46     | \$22,895.77 |
| Money-order .....                        | 2                       | 24,761.42 | 2                        | \$160.17 | 7                       | 4,493.86   | 7                        | 7,098.71    | 18     | 36,514.16   |
| Failing contractors<br>and bidders ..... | 2                       | 3,909.22  | ..                       | .....    | .....                   | .....      | .....                    | .....       | 2      | 3,909.22    |
| Total .....                              | 5                       | 28,965.96 | 2                        | 160.17   | 28                      | 13,309.17  | 31                       | 20,883.85   | 66     | 63,319.15   |

## AMOUNT COLLECTED IN SUIT CASES DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

|                                       | Principal. | Interest and<br>costs. | Total.     |
|---------------------------------------|------------|------------------------|------------|
| Postal .....                          | \$3,552.85 | \$1,114.71             | \$4,667.56 |
| Money-order .....                     | 9,535.84   | 1,078.90               | 10,614.74  |
| Failing bidders and contractors ..... | 1,644.34   | 119.80                 | 1,764.14   |
| Total .....                           | 14,733.03  | 2,313.41               | 17,046.44  |

The following table, which has been compiled from the official records, shows the amount of absences by reason of annual leave and sickness during the last three fiscal years :

## ABSENCES DURING FISCAL YEARS ENDING JUNE 30, 1885, 1886, AND 1887.

| Year ending June 30— | Annual.      | Sick.        | Aggregate.   |                 |
|----------------------|--------------|--------------|--------------|-----------------|
|                      |              |              | Total.       | Per<br>employé. |
|                      | <i>Days.</i> | <i>Days.</i> | <i>Days.</i> | <i>Days.</i>    |
| 1885.....            | 7,898        | 5,293        | 13,191       | 38+             |
| 1886.....            | 7,974        | 757          | 8,531        | 20+             |
| 1887.....            | 10,037       | 1,161        | 11,198       | 27+             |

On the 30th of June, 1887, there were borne on the pay-rolls of the office 410 officers and employés, as compared with 417 in the year 1885-'86 and 372 in the fiscal year 1884-'85.



NUMBER OF GENERAL POSTAL ACCOUNTS OF POSTMASTERS, THE INCREASE IN THE NUMBER AND THE CLASSIFICATION OF THE OFFICES FOR THE FISCAL YEAR ENDED JUNE 30, 1887:

| States and Territories.   | First, second, and third class offices. |               |             |        | Fourth-class offices. | Total in each State. | Increase. | First, second, and third-class offices. |                        | Fourth-class offices paying railway postal clerks. |
|---------------------------|-----------------------------------------|---------------|-------------|--------|-----------------------|----------------------|-----------|-----------------------------------------|------------------------|----------------------------------------------------|
|                           | Draft.                                  | Depositories. | Depositing. | Total. |                       |                      |           | Letter carriers.                        | Railway postal clerks. |                                                    |
| Alabama.....              |                                         | 2             | 17          | 19     | 1,514                 | 1,533                | 29        | 3                                       | 5                      | 1                                                  |
| Alaska.....               |                                         |               |             |        | 8                     | 8                    |           |                                         |                        |                                                    |
| Arizona.....              |                                         |               | 4           | 4      | 139                   | 143                  | 6         |                                         |                        | 1                                                  |
| Arkansas.....             |                                         | 1             | 15          | 16     | 1,229                 | 1,245                | 45        | 1                                       | 7                      | 2                                                  |
| California.....           | 1                                       |               | 63          | 64     | 1,027                 | 1,091                | 34        | 5                                       | 7                      |                                                    |
| Colorado.....             |                                         | 1             | 29          | 30     | 462                   | 492                  | 2         | 2                                       | 3                      |                                                    |
| Connecticut.....          |                                         | 2             | 53          | 55     | 423                   | 478                  | 7         | 6                                       | 6                      | 2                                                  |
| Dakota.....               |                                         | 1             | 45          | 46     | 978                   | 1,024                | 32        |                                         | 7                      | 1                                                  |
| Delaware.....             |                                         |               | 6           | 6      | 129                   | 135                  | 4         | 1                                       | 1                      | 3                                                  |
| District of Columbia..... |                                         |               | 1           | 1      | 8                     | 9                    | 1         | 1                                       | 1                      |                                                    |
| Florida.....              |                                         | 1             | 16          | 17     | 683                   | 700                  | 39        | 1                                       | 9                      | 2                                                  |
| Georgia.....              |                                         | 2             | 27          | 29     | 1,539                 | 1,568                | 80        | 4                                       | 12                     | 5                                                  |
| Idaho.....                |                                         | 1             | 5           | 6      | 209                   | 215                  | 14        |                                         | 1                      |                                                    |
| Illinois.....             | 1                                       | 2             | 177         | 180    | 2,084                 | 2,264                | 35        | 12                                      | 34                     | 1                                                  |
| Indiana.....              |                                         | 4             | 83          | 87     | 1,846                 | 1,933                | 40        | 7                                       | 17                     | 1                                                  |
| Indian Ter.....           |                                         |               |             |        | 176                   | 176                  | 13        |                                         |                        |                                                    |
| Iowa.....                 |                                         | 4             | 121         | 125    | 1,535                 | 1,660                | 3         | 9                                       | 28                     | 7                                                  |
| Kansas.....               |                                         | 1             | 111         | 112    | 1,672                 | 1,784                | 28        | 5                                       | 25                     | 3                                                  |
| Kentucky.....             |                                         | 2             | 37          | 39     | 1,810                 | 1,849                | 52        | 4                                       | 9                      | 2                                                  |
| Louisiana.....            | 1                                       |               | 11          | 12     | 679                   | 691                  | 36        | 1                                       | 1                      | 2                                                  |
| Maine.....                |                                         | 3             | 36          | 39     | 1,012                 | 1,051                | 17        | 4                                       | 7                      | 1                                                  |
| Maryland.....             | 1                                       |               | 18          | 19     | 913                   | 932                  | 25        | 1                                       | 9                      | 2                                                  |
| Massachusetts.....        | 1                                       | 2             | 123         | 126    | 697                   | 823                  | 16        | 16                                      | 6                      |                                                    |
| Michigan.....             |                                         | 4             | 105         | 109    | 1,575                 | 1,684                | 17        | 8                                       | 17                     |                                                    |
| Minnesota.....            |                                         | 2             | 49          | 51     | 1,108                 | 1,159                | 37        | 4                                       | 17                     | 3                                                  |
| Mississippi.....          |                                         | 1             | 23          | 24     | 1,046                 | 1,070                | 51        |                                         | 8                      | 1                                                  |
| Missouri.....             | 1                                       |               | 75          | 76     | 2,039                 | 2,115                | 55        | 5                                       | 15                     | 1                                                  |
| Montana.....              |                                         | 1             | 11          | 12     | 251                   | 263                  | 13        |                                         | 3                      |                                                    |
| Nebraska.....             |                                         | 1             | 73          | 74     | 972                   | 1,046                | 46        | 2                                       | 16                     | 1                                                  |
| Nevada.....               |                                         |               | 7           | 7      | 124                   | 131                  | 48        |                                         | 2                      |                                                    |
| New Hampshire.....        |                                         | 2             | 30          | 32     | 484                   | 516                  | 1         | 2                                       | 7                      |                                                    |
| New Jersey.....           |                                         | 1             | 64          | 65     | 723                   | 788                  | 11        | 7                                       | 4                      | 3                                                  |
| New Mexico.....           |                                         | 1             | 7           | 8      | 203                   | 211                  |           |                                         | 3                      |                                                    |
| New York.....             | 1                                       | 6             | 213         | 220    | 3,019                 | 3,239                | 23        | 20                                      | 31                     | 5                                                  |
| North Carolina.....       |                                         | 1             | 23          | 24     | 2,086                 | 2,110                | 57        | 2                                       | 8                      | 1                                                  |
| Ohio.....                 | 1                                       | 4             | 133         | 138    | 2,692                 | 2,830                | 114       | 12                                      | 27                     |                                                    |
| Oregon.....               |                                         | 1             | 13          | 14     | 512                   | 526                  | 30        | 1                                       | 2                      |                                                    |
| Pennsylvania.....         | 1                                       | 4             | 167         | 172    | 3,936                 | 4,108                | 110       | 16                                      | 39                     | 4                                                  |
| Rhode Island.....         |                                         | 1             | 10          | 11     | 116                   | 127                  | 2         | 3                                       | 1                      |                                                    |
| South Carolina.....       |                                         | 1             | 17          | 18     | 879                   | 897                  | 39        | 1                                       | 8                      | 2                                                  |
| Tennessee.....            |                                         | 3             | 23          | 26     | 1,940                 | 1,966                | 31        | 4                                       | 9                      | 8                                                  |
| Texas.....                |                                         | 2             | 72          | 74     | 1,825                 | 1,899                | 69        | 6                                       | 16                     | 1                                                  |
| Utah.....                 |                                         | 1             | 4           | 5      | 236                   | 241                  |           | 1                                       | 2                      |                                                    |
| Vermont.....              |                                         | 2             | 23          | 25     | 495                   | 520                  |           | 2                                       | 7                      |                                                    |
| Virginia.....             |                                         | 1             | 31          | 32     | 2,318                 | 2,350                | 73        | 4                                       | 9                      | 4                                                  |
| Washington.....           |                                         |               | 13          | 13     | 411                   | 424                  | 39        |                                         | 5                      | 1                                                  |
| West Virginia.....        |                                         | 1             | 14          | 15     | 1,285                 | 1,300                | 68        | 1                                       | 5                      |                                                    |
| Wisconsin.....            |                                         | 2             | 75          | 77     | 1,428                 | 1,505                | 16        | 6                                       | 17                     |                                                    |
| Wyoming.....              |                                         | 1             | 4           | 5      | 134                   | 139                  | 19        |                                         |                        |                                                    |
| Total.....                | 9                                       | 73            | 2,277       | 2,359  | 52,609                | 54,968               | 1,419     | 190                                     | 473                    | 71                                                 |
| Increase.....             |                                         |               | 117         | 117    | 1,257                 | 1,419                | .....     | 9                                       | 18                     | 11                                                 |

\* Decrease.



NUMBER OF CHANGES OF POST-OFFICES AND POSTMASTERS DURING THE FISCAL  
YEAR ENDED JUNE 30, 1887.

|                                                                      |               |
|----------------------------------------------------------------------|---------------|
| Offices established and re-established.....                          | 3,043         |
| Offices discontinued.....                                            | 1,500         |
| New bonds given by postmasters.....                                  | 5,181         |
| Miscellaneous changes.....                                           | 10,732        |
| <b>Total.....</b>                                                    | <b>20,456</b> |
| Decrease of changes over previous year.....                          | 15,009        |
| Accounts of late postmasters finally stated during the year.....     | 19,027        |
| Balances due on late postmasters accounts when finally stated.....   | \$91,045.86   |
| Accounts of late postmasters unadjusted at close of fiscal year..... | 10,989        |
| Decrease in number of late accounts over previous year.....          | 15,009        |
| * * * * *                                                            |               |

STATEMENT SHOWING THE PRINCIPAL TRANSACTIONS IN MONEY ORDERS AND  
POSTAL NOTES DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

| The principal transactions for the<br>fiscal year ended June 30, 1887. | Number.   | Value.           | Increase. |                | Decrease.    |          |
|------------------------------------------------------------------------|-----------|------------------|-----------|----------------|--------------|----------|
|                                                                        |           |                  | Number.   | Value.         | Num-<br>ber. | Value.   |
| Weekly statements received, reg-<br>istered, and filed.....            | 408,668   |                  | 24,752    |                |              |          |
| Money-orders issued (domestic) ..                                      | 9,232,177 | \$117,462,660.89 | 1,291,875 | \$3,643,139.68 |              |          |
| Postal notes issued.....                                               | 6,307,552 | 11,768,824.81    | 308,124   | 50,814.76      |              |          |
| Money-orders issued (interna-<br>tional):                              |           |                  |           |                |              |          |
| Canada.....                                                            | 64,186    | 1,112,553.95     | 13,156    | 243,319.97     |              |          |
| Great Britain and Ireland....                                          | 292,748   | 3,818,940.59     | 66,670    | 921,218.70     |              |          |
| Germany.....                                                           | 175,213   | 2,448,353.23     | 19,787    | 247,033.04     |              |          |
| Switzerland.....                                                       | 25,746    | 437,255.71       | 7,579     | 131,843.91     |              |          |
| Italy.....                                                             | 27,420    | 702,553.50       | 4,368     | 125,816.22     |              |          |
| France.....                                                            | 12,955    | 191,141.78       | 2,329     | 33,501.24      |              |          |
| Jamaica.....                                                           | 186       | 3,035.71         |           | 246.59         | 1            |          |
| New Zealand.....                                                       | 327       | 6,983.13         | 66        | 229.14         |              |          |
| New South Wales.....                                                   | 274       | 6,354.31         | 69        | 2,597.96       |              |          |
| Victoria.....                                                          | 303       | 6,548.23         | 68        | 1,336.44       |              |          |
| Belgium.....                                                           | 1,894     | 31,088.51        | 489       | 5,563.77       |              |          |
| Portugal.....                                                          | 382       | 9,090.65         | 115       | 3,696.55       |              |          |
| Sweden.....                                                            | 11,330    | 216,484.89       | 5,261     | 103,011.29     |              |          |
| Tasmania.....                                                          | 10        | 122.02           |           |                | 1            | \$85.40  |
| Windward Islands.....                                                  | 149       | 2,136.52         | 60        | 529.90         |              |          |
| Japan.....                                                             | 303       | 6,440.11         | 191       | 4,140.01       |              |          |
| Cape Colony.....                                                       | 52        | 998.92           | 31        | 577.67         |              |          |
| Hawaiian Kingdom.....                                                  | 190       | 3,151.11         | 39        | 459.38         |              |          |
| Queensland.....                                                        | 42        | 599.85           | 15        | 111.65         |              |          |
| Leeward Islands.....                                                   | 81        | 986.66           | 77        | 885.14         |              |          |
| Norway.....                                                            | 1,275     | 25,982.15        | 1,275     | 25,982.15      |              |          |
| Netherlands.....                                                       | 339       | 4,728.78         | 339       | 4,728.78       |              |          |
| Money-orders paid (domestic) ..                                        | 9,139,562 | 116,406,329.38   | 1,262,249 | 3,334,339.90   |              |          |
| Postal notes paid.....                                                 | 6,204,453 | 11,572,081.27    | 331,837   | 59,355.01      |              |          |
| Money-orders paid (international):                                     |           |                  |           |                |              |          |
| Canada.....                                                            | 101,333   | 1,267,267.75     | 8,826     | 25,406.36      |              |          |
| Great Britain and Ireland....                                          | 44,194    | 674,662.68       | 1,885     | 18,027.98      |              |          |
| Germany.....                                                           | 49,929    | 1,450,744.59     |           | 9,097.95       | 323          |          |
| Switzerland.....                                                       | 6,500     | 180,477.41       | 309       | 6,561.16       |              |          |
| Italy.....                                                             | 1,374     | 37,649.21        | 78        | 812.38         |              |          |
| France.....                                                            | 4,036     | 75,359.98        | 72        |                |              | 4,531.94 |
| Jamaica.....                                                           | 2,014     | 60,389.54        | 368       | 9,900.09       |              |          |
| New Zealand.....                                                       | 1,803     | 22,235.73        |           |                | 113          | 1,886.30 |
| New South Wales.....                                                   | 1,344     | 24,009.43        | 108       |                |              | 1,303.93 |
| Victoria.....                                                          | 1,067     | 17,087.40        | 181       | 1,524.61       |              |          |
| Belgium.....                                                           | 1,250     | 34,051.14        | 94        | 3,670.54       |              |          |
| Portugal.....                                                          | 465       | 19,557.39        |           |                | 89           | 4,993.59 |
| Sweden.....                                                            | 1,524     | 43,850.56        | 84        | 3,445.82       |              |          |
| Tasmania.....                                                          | 147       | 2,134.55         | 32        | 643.17         |              |          |
| Windward Islands.....                                                  | 1,401     | 47,691.03        | 504       | 22,259.00      |              |          |
| Japan.....                                                             | 605       | 12,668.46        | 346       | 7,415.34       |              |          |
| Cape Colony.....                                                       | 237       | 3,350.01         | 18        | 81.57          |              |          |
| Hawaiian Kingdom.....                                                  | 2,076     | 30,234.92        |           |                | 78           | 4,740.72 |
| Queensland.....                                                        | 373       | 5,542.63         | 13        |                |              | 1,550.65 |
| Leeward Islands.....                                                   | 138       | 3,286.89         | 108       | 2,879.85       |              |          |
| Norway.....                                                            | 127       | 3,034.16         | 127       | 3,034.16       |              |          |
| Netherlands.....                                                       | 185       | 3,418.47         | 185       | 3,418.47       |              |          |
| Money-orders repaid (domestic) ..                                      | 71,265    | 857,697.28       | 12,418    | 44,223.72      |              |          |
| Postal notes repaid.....                                               | 81,553    | 154,686.24       | 1,969     | 481.77         |              |          |



## STATEMENT SHOWING THE PRINCIPAL TRANSACTIONS IN MONEY ORDERS AND POSTAL NOTES, ETC.—Continued.

| The principal transactions for the fiscal year ended June 30, 1887.             | Number. | Value.        | Increase. |              | Decrease. |            |
|---------------------------------------------------------------------------------|---------|---------------|-----------|--------------|-----------|------------|
|                                                                                 |         |               | Number.   | Value.       | Number.   | Value.     |
| Money-orders repaid (international):                                            |         |               |           |              |           |            |
| Canada .....                                                                    | 414     | \$6,521.32    | 30        | \$795.75     | .....     | .....      |
| Great Britain and Ireland .....                                                 | 1,033   | 11,714.18     | 530       | 5,548.16     | .....     | .....      |
| Germany .....                                                                   | 604     | 7,184.28      | .....     | .....        | 30        | \$832.52   |
| Switzerland .....                                                               | 82      | 1,445.65      | 29        | 779.65       | .....     | .....      |
| Italy .....                                                                     | 95      | 1,383.44      | .....     | .....        | 4         | 571.93     |
| France .....                                                                    | 110     | 1,455.76      | .....     | .....        | 5         | 93.93      |
| Jamaica .....                                                                   | 4       | 69.34         | .....     | .....        | .....     | 33.15      |
| New Zealand .....                                                               | 1       | 9.74          | 1         | 9.74         | .....     | .....      |
| New South Wales .....                                                           | 5       | 74.11         | .....     | 48.93        | .....     | .....      |
| Victoria .....                                                                  | 6       | 32.55         | 3         | .....        | .....     | 21.50      |
| Belgium .....                                                                   | 13      | 182.59        | 5         | 54.58        | .....     | .....      |
| Portugal .....                                                                  | 5       | 96.65         | 1         | .....        | .....     | 42.35      |
| Sweden .....                                                                    | 20      | 316.52        | 8         | 38.29        | .....     | .....      |
| Tasmania .....                                                                  | 1       | 6.00          | 1         | 6.00         | .....     | .....      |
| Windward Islands .....                                                          | 2       | 5.01          | 2         | 5.01         | .....     | .....      |
| Cape Colony .....                                                               | 1       | 4.87          | 1         | 4.87         | .....     | .....      |
| Hawaiian Kingdom .....                                                          | 2       | 50.00         | .....     | 44.65        | .....     | .....      |
| Queensland .....                                                                | .....   | .....         | .....     | .....        | 1         | 14.00      |
| Net increase in transactions (issued) .....                                     | .....   | .....         | 1,721,981 | 5,550,698.54 | .....     | .....      |
| Net increase in transactions (paid and repaid) .....                            | .....   | .....         | 1,621,779 | 3,543,297.97 | .....     | .....      |
| Certificates of deposit received, registered, compared, and checked .....       | 876,042 | 98,259,379.82 | 108,152   | 2,428,222.97 | .....     | .....      |
| Transfers received, registered, compared, and checked .....                     | 9,950   | 898,791.11    | .....     | .....        | 387       | 440,003.75 |
| Drafts received, registered, compared, and checked .....                        | 34,659  | 13,843,235.01 | 2,506     | .....        | .....     | 804,195.96 |
| Money-orders withdrawn for examination and returned .....                       | 212     | .....         | .....     | .....        | 766       | .....      |
| Postal notes withdrawn for examination and returned .....                       | 71      | .....         | .....     | .....        | 124       | .....      |
| Money-order advices sent for, examined, and returned .....                      | 23,675  | .....         | 5,675     | .....        | .....     | .....      |
| Money-orders returned for correction .....                                      | 82,905  | .....         | 49,780    | .....        | .....     | .....      |
| Postal notes returned for correction .....                                      | 59,370  | .....         | 26,970    | .....        | .....     | .....      |
| Detailed statements of accounts made for suit cases and to correct errors ..... | 81      | .....         | 14        | .....        | .....     | .....      |
| Letters written and transmitted .....                                           | 15,045  | .....         | 749       | .....        | .....     | .....      |
| Commission, error, and other circulars transmitted .....                        | 219,745 | .....         | .....     | .....        | 1,745     | .....      |



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(No. 15.)

## REPORT OF THE REGISTER.

TREASURY DEPARTMENT,  
REGISTER'S OFFICE,  
Washington, D. C., October 31, 1887.

**SIR:** Concerning the operations of this Bureau for the last fiscal year, I respectfully report to you:

That in fulfillment of the duties imposed upon this office by United States Revised Statutes, section 313 and following, and by the various acts of Congress authorizing loans, we have dispatched current work and undertaken ameliorations as hereinafter detailed.

We have been unable to accomplish all that is desirable for symmetrical closure of the accounts of the Department for lack of Departmental orders, legislation, or mandatory law, as specified in my Annual Report for 1885, pages 6 and 7, viz:

"To make clear and adequate to the demands of the future, the debtor and creditor statements require that certain entries should be made regarding the naval pension fund, surplus revenue deposits with certain States, railway bond subsidies, amounts of Revolutionary war debt, purchase of Texas, and sundry other accounts, making \$116,105,031.45, which have been examined and determined. (Finance Report of 1876, page 18.)

It is respectfully suggested that, under Sec. 248 U. S. Revised Statutes, ample power has been conferred on the Secretary of the Treasury to authorize and direct to be made entries to correct all errors in public accounts growing out of wrong classification, erroneous entries and neglects to make them at proper times, which do not involve any expenditure of money not authorized by law."

Upon the exercise of this power for the corrections of our accounting in the matters above named, your predecessor in office hesitated because his predecessors had not acted, and requested me to prepare a bill which should authorize and require the necessary exercise of power; and upon my suggestion that it should be worded so as to be simply mandatory, so that it would cast no doubt upon the meaning of the language used in conferring existing statutory powers, this bill was prepared, and submitted in a supplement to my Annual Report for 1886, and with slight amendments is as follows:

*"A BILL to facilitate the business of the Treasury Department.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled:* SECTION 1. That for the purpose of settling the accounts of the Treasurer of the United States there shall be an appropriation account on the proper books of the Treasury Department to be known as the "unavailable-balances" account, to which all unavailable balances, except lapsed appropriations, shall be transferred by warrants based upon the proper settlement of the First Auditor, confirmed by the First Comptroller; and all such transfers heretofore made, other than by warrants, including the amounts deposited with several States by act of June twenty-third, eighteen hundred and thirty-six, and all transfers by warrants from one appropriation to another in order to correct existing discrepancies in the loan, interest, and similar accounts, shall be examined, stated, and transferred as herein directed; but all such transfers shall be made in such manner as to debit the persons, State, or account properly chargeable therewith upon the personal-account books of the Register of the Treasury.



SEC. 2. That when money standing to the credit of a disbursing officer, clerk, or agent shall be repaid into the Treasury as "outstanding liabilities," under the provisions of sections three hundred and six to three hundred and ten, both inclusive, of the Revised Statutes of the United States, it shall be covered and credited upon the books of the office in which the officer, clerk, or agent was charged when the advance was made to him; and the Register of the Treasury shall furnish to the Second, Third, Fourth, and Sixth Auditors a transcript of all amounts heretofore covered into the Treasury as repayments of amounts standing to the credit of disbursing officers, clerks, or agents who are charged on their books respectively; and hereafter each of said Auditors shall keep an "outstanding-liabilities" account for the repayments herein referred to on the books of their respective offices, in the manner prescribed in said sections: *Provided*, That this shall apply to all cases where moneys have been or shall be repaid into the Treasury by persons declining to receive or retain them.

SEC. 3. That all unclaimed registered interest on the public debt of the United States and on bonds issued on account of Pacific railways, which has remained unclaimed for a period of two years, shall also be deposited and covered into the Treasury to the credit of the said account of "outstanding liabilities," in the manner provided in said sections, and shall only be paid thereafter in the manner prescribed thereby.

SEC. 4. That all bonds, notes, certificates, and other evidences of debt of the United States which shall have remained unclaimed for twenty-five years from and after the date at which they matured, or were called in for redemption, shall in like manner be covered into the Treasury to the credit of the said "outstanding-liabilities" account, and shall only be drawn therefrom in the manner provided in the said sections of the Revised Statutes.

SEC. 5. That the Secretary of the Treasury shall keep an accurate account of the several loans of the United States on the books of the Department, and an appropriation account to be known as the "premium and discount" account, which shall be charged with the discount and credited with the premium hereafter accruing on loans in conformity with law; and all loans which have heretofore been sold at a premium or discount may be credited or charged, as the case may require, with the amount thereof, and the amount thus credited or charged shall be carried to the account herein authorized: *Provided*, That the said Secretary shall direct a separate account to be kept both of premium and discount on each loan, if in his judgment it is preferable so to do.

SEC. 6. That whenever Congress shall authorize the issue of bonds, notes, certificates, or other evidences of debt in satisfaction of any claim or demand against the United States, or for which no money shall be received, it shall be the duty of the proper accounting officers of the Treasury to cause an account thereof to be settled in the usual manner, and to direct that the amount found due be paid to the Treasurer of the United States, to be by him deposited in the General Treasury as a subscription on account of said bonds or other evidences of debt; and all cases of this character which have heretofore occurred may, in the discretion of the Secretary, be examined and settled in such a manner as to enable an exact statement of the debt of the United States to be made from the warrant account of receipts and expenditures; and the Secretary of the Treasury shall continue the monthly publication of the statement of the public debt of the United States in the form and way now in use, with such variations therein from time to time as may be required by the varying condition and character of said debt.

SEC. 7. That whenever money has been or shall be erroneously covered into the Treasury of the United States, the Secretary, by warrant, shall correct said erroneous entry, charging the amount to a general appropriation account, to be known as "transfer of moneys erroneously covered"; but nothing herein contained shall be construed to authorize the payment from the Treasury of any moneys thus erroneously covered, without specific authority of law."

This bill (S. 2034) was introduced in the Senate by Hon. Mr. Beck and into the House by the Hon. Abram S. Hewitt (H. R. 6831), Forty-eighth Congress.

On the Senate Finance Committee's reference to the honorable Secretary of the Treasury, in explanation of its provisions, the following letter was written, which gives some of the principal objects to be accomplished by the proposed legislation:

MAY 6, 1886.

SIR: In response to your indorsement upon the note of the honorable chairman of the Senate Finance Committee of the 27th instant, requesting "as full and complete a statement as possible of the reasons for proposed legislation," etc. (bill S. 2034), and what will be its effect, together with a statement of existing accounts to which the provisions of the bill are to be applied, I respectfully state:



First. That the reason for section 1 are pretty fully set forth in the following extract from Senate Report No. 371, Forty-fourth Congress, p. 3, viz: "All money in the Treasury, wherever it may be placed for disbursement or custody, is charged to the Treasurer of the United States. It is obvious, however, that this money may be lost without fault on the part of the Treasurer, by robbery, accident, defalcation of a subordinate officer, misconduct of depositaries having it in charge, or otherwise. Still, under the law, the Treasurer is responsible, and is charged with these sums. Such a deficit would, in the account of a firm, be a simple, plain entry in the profit and loss account by crediting cash and debiting the defaulter. But from the fact, before stated, that money cannot be taken from the Treasurer except by an appropriation, this course would not be pursued. An account called "unavailables" was created, which was charged with the amounts, and the Treasurer credited in his general account through the statement of an account by the accounting officers. This method of relieving the Treasurer is, your committee are informed, a practice which has grown up, and is not authorized by law, and for some years past has been prohibited by the Comptroller, and has been discontinued. It is plain that the Treasurer should be relieved from this responsibility, and that Congress should in some proper way provide by law for the dropping of these unavailable funds, by authorizing a credit to the Treasurer and a corresponding charge against the defaulting officer who fails to pay the money on demand.

The effect of this section is also to make mandatory a reconciliation of the statements of the principal of the public debt, officially published by the Secretary and Register of the Treasury, which now differ by the amount of the following items, viz:

|                                                                                |               |
|--------------------------------------------------------------------------------|---------------|
| Old debt outstanding in 1836 .....                                             | \$272,793.02  |
| Loan of 1842, discount 1843 .....                                              | 42,417.80     |
| Treasury notes twice redeemed, 1847 .....                                      | 23,289.86     |
| War bounty stock, 1849 .....                                                   | 233,075.00    |
| Texan indemnity stock, 1850 .....                                              | 5,000,000.00  |
| Mexican indemnity stock, 1850 .....                                            | 303,573.92    |
| Bonds February 8, 1861, discount 1861 .....                                    | 2,019,776.10  |
| Seven-thirty notes, 1861 (canceled), 1864 .....                                | 45,000.00     |
| Loan of July and August, 1861, discount 1865 .....                             | 4,204,599.38  |
| Five-twenties of June, 1864 (stolen), 1865 .....                               | 30,000.00     |
| Navy pension fund, 1868 .....                                                  | 1,000,000.00  |
| Lost note of 1860 (twice redeemed), 1868 .....                                 | 500.00        |
| Old demand notes (stolen) 1866 .....                                           | 18,000.00     |
| Legal-tender (stolen), 1866 .....                                              | 6,000.00      |
| Two-year notes of 1863, 1871 .....                                             | 140.00        |
|                                                                                | <hr/>         |
|                                                                                | 13,199,165.08 |
|                                                                                | <hr/>         |
| Five-twenties of 1865-1866 .....                                               | 995,247.00    |
| Certificates of indebtedness, 1871 .....                                       | 36,483.54     |
| Donation from Peters .....                                                     | 1,000.00      |
|                                                                                | <hr/>         |
|                                                                                | 1,032,730.54  |
|                                                                                | <hr/>         |
| Amount held for redemption of fractional currency (act of June 21, 1879) ..... | 8,375,934.00  |
| Pacific Railroad bonds, to be charged to the respective roads .....            | 64,623,510.00 |
| Discrepancy due to overissue in 1872 .....                                     | 250.00        |

Most of these items appear in the Senate Report No. 371, Forty-fourth Congress, first session, on pages 25 and 26, and in the Finance Report of 1876, page 18; and in Treasury Department Document No. 818, current year, Statement of the Principal of the Public Debt from 1789 to 1885, etc., herewith.

In addition to the foregoing, as mentioned on page 7 of the Annual Report from this office for 1885, are:

(1) The Navy pension fund, now amounting to \$14,000,000, is carried as an outstanding indebtedness in the public debt statement, while, in fact, the money is in the Treasury, subject only to the provision that an amount equal to three per cent. thereon shall annually be estimated and appropriated for Navy pensions by Congress in the usual way.

(2) The surplus revenue deposits with certain States, under the act of June 23, 1836, amounting to \$28,101,644.91, hitherto and now carried as cash in the hands of the United States Treasurer, and accounted for as "unavailable," while other public depositaries are charged and the Treasurer is credited with the public moneys they have received and receipted for, as have these State depositaries, in the most formal manner.



Under the proposed law, accounts would be opened with the States holding these special deposits, in which they would be debited and the Treasurer credited with their respective holdings.

Section 2 provides an effective avoidance hereafter of the difficulties now existing, in the way of complete and speedy closure of accounts of the Government with various disbursing and other officers and persons having money transactions with it, and simply modifies a former provision of law passed at the instance of the Treasurer of the United States for the better settlement of his accounts. As it now stands, the law has created very great confusion and materially increased the labor of the Department without rendering the business as secure as it should be.

The original law is entirely correct and proper. But one provision of it was based upon the theory that the system of business in the Treasury Department was uniform, simple, and harmonious. This is not the fact, because the several additions to the Department were each created upon an independent basis of its own, and were not made to harmonize with the original organization as draughted by the first Secretary of the Treasury.

Great relief will be experienced in every accounting office by the process here provided for, and at the same time a greater degree of security to the Government from unjust and improper claims on account of business which should have been closed years ago.

There is nothing in this provision which authorizes the expenditure of money, nor is there in any provision of this act. The sole object is to simplify the system of business in the Department and to have the work done with the least labor, the greatest accuracy, and in the promptest manner.

Section 3. At present the Treasurer, at the proper time, draws money to meet the registered interest becoming due on the public debt, and retains that which is not called for, with lists of unpaid interest checks, under custody of clerks who attend to the business. This leaves him responsible for the unpaid money indefinitely. Any one having the lists of unpaid checks might arrange to have them cashed upon fraudulent power of attorney, without likelihood of detection. Section 3 provides a safeguard against this danger, by causing any moneys uncalled for during three years to be covered into the Treasury again by warrant. I suggest that it should be amended by striking out "three" in line 4, and inserting "two," which will give time enough to avoid any practical inconvenience. Claimants of interest unpaid for more than two years will be paid upon a statement of account and warrant, as now provided for the payment of other "outstanding liabilities."

Sections 4, 5, and 6 are designed to improve the present account keeping of the Treasury, and secure a more perfect and detailed history of the transactions to which they apply; their effect will be to make the same mandatory, and will make the books agree with the published statements, and prevent disagreement in future.

Section 4 should be amended by striking out "twenty-five," in line 3, and inserting "ten".

Section 7 provides for the correction of clerical mistakes of entry. It sometimes happens that moneys are covered into the Treasury to an erroneous source of revenue, and the effect of this section will be to secure correction, by the Secretary of the Treasury, without the necessity of legislation, which, for lack of such provision, at present obtains.

As already stated, the effect of this bill being enacted into a law will be to secure the important objects hereinbefore specified, without involving any additional expense to the Government, and all of the changes provided for by section 1 can be effected in a few days.

Herewith I return the letter of the honorable chairman of the Senate Finance Committee, with a copy of S. 2034, with interlineations, showing the amendments recommended hereinbefore stated.

Also transmit copy of Senate report 371, Forty-fourth Congress; Register's annual report for 1885; public-debt statement, etc.; Treasury document 818, Forty-ninth Congress, to which reference has been made herein.

Very respectfully, your obedient servant,

W. S. ROSECRANS,  
*Register.*

Hon. DANIEL MANNING,  
*Secretary of the Treasury.*

From this it will be seen that the reports of the Special Senate Committee in 1871-'72, and its Finance Committee in 1876, recommended that to be done which this bill provides for.

It should be added that Senator J. J. Ingalls several years ago introduced a bill embracing most of the provisions contained in this, con-



cerning the importance of which, in all my intercourse with members of both Houses, I have never heard any but favorable opinions.

I trust your administration will have the honor, among other things, of accomplishing these important reforms.

The statutes require this office "to keep all accounts of receipts and expenditures of the public money and of all debts due to and from the United States." This last requirement drew my attention to the numerous balances appearing on our books, and dating almost from the origin of the Bureau. Under an order of the House of Representatives a call was made on the Secretary of the Treasury for a report of the balances due to and from the Government in all departments of the service, as required to be kept by this office.

His order for the preparation of this brought two facts into prominence:

(1) The Treasury Department has neglected to provide for obtaining and keeping any debtor and creditor account with any of the numerous disbursing agents under the orders of the War, Navy, Interior proper, and Post-Office Departments.

(2) A report, of 204 pages, containing the statement of balances due to and from the United States among all officers and agents acting under or in connection with all other Departments of the Government, and comprising 18,526 balances.

This report, printed by order of the House, showed balances apparently—

|                                                                         |                    |
|-------------------------------------------------------------------------|--------------------|
| Due to the United States.....                                           | \$25, 809, 194. 40 |
| Due from the United States to sundry persons.....                       | 382, 104. 50       |
| Due from the United States, decedents, trust fund.....                  | 50, 080. 94        |
| Due from the United States, outstanding liabilities, act May 2, 1866... | 569, 408. 51       |
| Total.....                                                              | 1, 001, 593. 95    |

Soon there came a great demand from all parts of the country, and ere long the limited number of the edition which the House of Representatives ordered for the use of the Treasury Department became exhausted.

But the publication was fruitful in showing—

(1) That many persons had balances of accounts with several appropriations, some for and others against the Government, growing out of the lack of any accounting division charged with concentrating into a single final account all special ones with each person, from which the final status of such person's account could be ascertained and due notice thereof given.

(2) Many of the balances were unclosed because the vouchers and papers had been suspended, or shoved aside by other business, and, for lack of notice to the interested party, never called up by the accounting officers for action.

(3) Other balances were found where, through unexplained casualties, there was a failure duly to credit the party interested, and where, for lack of notice, he had failed to attend to it until the lapse of time was too great to admit of proper rectification.

Another item of book-keeping reform calls for your action. The law requires that the history of all purchases and titles to public lands acquired shall be kept in the office of Solicitor of the Treasury. But the accounts of the costs of the properties and of all improvements thereon are scattered amongst the records of every Department of the Government under the supervision of which the expenditures were made.



For business purposes, in the absence of any Department or Bureau specially charged with these expenditures, the Secretary could have this serious defect supplied by requiring the accounts to be made out and kept by a proper division in the Register's Office, where, under existing law, they ought to come as soon as provision can be made for it.

To prevent the manifold losses, injustices, and defects of the present lack of any provision for the determination and settlement of final balances in this Department; for making out and keeping a complete history of the costs of public buildings and grounds, I earnestly renew my recommendation of last year, that the honorable Secretary urgently commend to Congress the passage of an act of the tenor following, to wit:

"A BILL TO DETERMINE AND SETTLE FINAL BALANCES OF ACCOUNTS DUE TO AND FROM THE UNITED STATES GOVERNMENT, AND FOR OTHER PURPOSES.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That there shall be a division in the office of the Register of the Treasury to be known as the "division of balances and settled accounts," in charge of a chief learned in the book and account keeping of the Treasury Department, who shall have two assistants, expert book-keepers, familiar with the duties and details of the Treasury accounts, and such other clerical force as may be necessary.

SEC. 2. That the Register, Sixth Auditor, and Second Comptroller of the Treasury shall prepare statements, with needful explanations, of all balances remaining due to and from the United States from the year seventeen hundred and eighty-nine to June thirtieth, eighteen hundred and eighty, as fully as the same appear upon the books of their respective offices, and file the same in said division as soon as practicable after the passage of this act; and thereafter annually, within ninety days after the close of each fiscal year, they shall file in said division like statements of balances on their books for that year, and therewith shall also transmit copies of the same to the Department of Justice, for its action. All such statements of balances, when received in said division under the supervision of the Register, shall be entered in ledgers properly arranged for that purpose. The Department of Justice, within ninety days after the end of each fiscal year, shall transmit to the Register a statement of what has been done as to these balances by that Department. After examination and comparison with the reports from the different Departments, the Register shall cause record to be made on the ledgers in said division against the balances of the results of the suits, compromises, and settlements which have been made.

SEC. 3. That whenever such balances are closed by settlements made by the accounting officers of the Treasury Department, they shall be reported to the Register, to enable him to have the balances closed on the books of said division; and where suits have been instituted, or hereafter shall be brought, to recover such balances, the Comptrollers of the Treasury, the Commissioner of Customs, and the Department of Justice shall notify the Register thereof, so that he can cause proper memoranda to be made concerning the same on the books in said division; and said books shall at all times exhibit the condition of each of said balances. The Comptrollers of the Treasury and the Commissioner of Customs shall have the authority, in the exercise of sound discretionary judgment, to cause any of such balances to be closed upon submitting a schedule, with report of reasons, to the Secretary of the Treasury, and receiving his approval, and shall carry the same to the profit and loss accounts; and, with the approval of the Secretary of the Treasury, they may compromise any such balances, and file reports thereof in said division for credit entries.

SEC. 4. That when statements of balances are filed and entered in the books of said division, it shall be the duty of the Register to have notices prepared, and sent to all disbursing officers, collectors of the revenues, receivers of the public moneys, and others, of the balances remaining due by or to them, and on what account. He shall confer and advise with the Comptrollers of the Treasury, Commissioner of Customs, and Department of Justice, and furnish them such information and assistance at his command as may be conducive to the adjustment, collection, and settlement of the balances remaining on the books in his office. He shall transmit annually to Congress, on or before the second Monday in December, a statement from the books in that division showing all new balances, and noting those in suit, those that have gone to judgment, and those that have been compromised.

SEC. 5. That all accounts of the costs and expenses of all public buildings and grounds belonging to the United States, after being entered in the Departments as now provided by law, shall be transmitted to said division, where records shall be made so as to show the cost of each building, light-house, fort, and piece of ground belonging to the Government, and its disposition if sold.



SEC. 6. That the chief of said division shall be entitled to a salary of three thousand dollars a year, and the assistants to a salary of two thousand five hundred dollars a year each.

SEC. 7. That for the purpose of paying the salaries of the chief and the assistants of said division, and carrying into effect the provisions of this act, the sum of twenty thousand dollars is hereby appropriated out of any unappropriated money in the Treasury."

#### ACCOUNTS OF POST-OFFICE DEPARTMENT.

It seems indispensable again to call attention to the anomaly in our system of account keeping in the Post-Office Department, which, under the provisions of section 236, United States Revised Statutes, comes under the scrutiny of the Secretary of the Treasury.

(1) Of all the vast postal revenues, amounting to upwards of \$50,000,000, none is paid into the Treasury, under a system of accounting which requires all receipts and expenditures to be made by warrant. How can this anomaly be reconciled with existing requirements? Such reconciliation, or the repeal of such requirements of law and regulation, seem imperative.

(2) The present movement of money of the Post-Office Department, outgoing and incoming, is over \$100,000,000, and constantly increasing. It amounts to nearly one-fifth of the Treasury business, and yet there is but one accounting officer responsible for the supervision of the entire business, while there are five Auditors and substantially four Comptrollers to supervise the rest of the business.

It would seem that good account-keeping and good business methods demand this to be remedied.

#### PRESERVATION OF FILES.

It has been brought to the Department's attention in each Annual Report since I have been Register, that our means of performing this duty are wholly inadequate to the necessities of the service. I renew this statement, with, if possible, increased emphasis.

Our rooms for storing files are twelve in number, six in the basement and six in the attic of the building. Of the six in the basement, three open on the south and three into the west hall of that floor. They contain 13,287 square feet of floor space, and 159,056 cubic feet of volume, and are filled with one hundred and eleven file cases, occupying 3,321 square feet of floor and 38,184 cubic feet of space.

The other six file rooms, if halls deserve to be included as rooms, are on the southwest quarter of the attic floor, and contain 6,665 square feet of floor, 52,379 cubic feet of volume, and pine-board shelving, called file-cases, numbering ninety, standing on 2,656 square feet of floor, and having 21,634 cubic feet of volume. All of these are full or waiting to be filled with files already on hand.

The only room, in all the twelve, that is fit for a Files-room, offering any reasonable security against fire, dust, dirt, and vermin, is Files-room A on the basement floor, wherein the cases are of iron with iron shelving, and doors of the same material. But it contains only 23 cases out of 201 at the disposal of this Bureau.

Having made a special report on this matter to the committee recently appointed by the Secretary, I will only add to what is said above, that in all the 178 file-cases outside of File-room A, *not one* offers any of the guaranties for safe keeping of files demanded by the commonest dictates of business applicable to the archives of a great Government.

I therefore renew my recommendations made in previous reports:

(1) That the present files be examined and separated into those "likely" and those "unlikely" to be called for; that the latter be catalogued and divided into those which may be destroyed and which may be boxed and stored for further orders.



(2) That those "likely to be called for" be put into sheet-metal cases and file boxes, arranged and catalogued by each Bureau, so as to secure the greatest ease and certainty of reference.

(3) That steps be taken for timely provision for future file-rooms, of a character suitable to meet speedily coming demands of the Department Service.

#### MONTHLY DEBT STATEMENT.

In the last annual report from this office it was stated that "since the Register's is the office of final record of all receipts and expenditures of the Government, it ought to be required to make the Monthly Debt Statement." The reasons given are, that being by law the final account keeper of the Government, necessarily having the material therefor, accuracy would be secured, apparently or really, discrepant Public Debt Statements avoided, and the necessity for explanations of such discrepancies to the inquiring business public, as has hitherto happened, would be removed.

This, appearing to be an improvement in our account-keeping methods, tending towards increased security in accuracy and unity of responsibility, is again brought to the honorable Secretary's notice.

It is also respectfully submitted that much needless duplication of work and some expense could be saved by assigning portions of the work in the divisions of the Secretary's Office to the Register's Bureau, with an increased efficiency and unity of responsibility.

The operations in the Register's Office for the fiscal year ending June 30, 1887, have been carried on by the Division of Receipts and Expenditures; the Division of Loans; the Division of Notes, Coupons, and Currency, and the Special Division of Interest, Premiums, and Expenses of the Public Debt.

The expenses of the Bureau appear in the table following, showing the annual appropriations and expenditures for the years 1884, 1885, 1886, and 1887, in the last columns of which it appears that the total appropriation for the last fiscal year was \$141,677.94, and the total expenditure for the year \$139,094.55.

TABLE A.—ANNUAL APPROPRIATIONS FOR THE SUPPORT OF THIS BUREAU FOR THE FISCAL YEARS 1884, 1885, 1886, AND 1887, THE PORTION OF THE SAME ACTUALLY SPENT, AND HOW THE EXPENDITURE WAS DISTRIBUTED AMONG THE DIVISIONS OF WORK.

|                                            | 1883-'84.      | 1884-'85.      | 1885-'86.      | 1886-'87.                                                                                                                                                                                                                                                                                                      |
|--------------------------------------------|----------------|----------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Appropriation .....                        | \$183, 610. 00 | \$183, 610. 00 | \$162, 450. 00 | <div style="display: inline-block; vertical-align: middle;"> <div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 5px;">{</div> <div> \$139, 750. 00<br/> *1, 927. 94<br/> <hr style="width: 50%; margin: 2px 0;"/> 141, 677. 94<br/> 139, 094. 55 </div> </div> </div> |
| Actual expenditure.....                    | 181, 990. 87   | 178, 274. 01   | 150, 889. 78   | 139, 094. 55                                                                                                                                                                                                                                                                                                   |
| Detailed distribution thereof:             |                |                |                |                                                                                                                                                                                                                                                                                                                |
| Register and Assistant Register's Office.  | 10, 184. 67    | 10, 129. 97    | 11, 153. 89    | 11, 244. 29                                                                                                                                                                                                                                                                                                    |
| Receipts and Expenditures .....            | 59, 921. 79    | 60, 500. 47    | 55, 189. 20    | 56, 829. 32                                                                                                                                                                                                                                                                                                    |
| Loans .....                                | 42, 551. 41    | 35, 675. 45    | 27, 251. 95    | 23, 469. 87                                                                                                                                                                                                                                                                                                    |
| Note and Coupon .....                      | 33, 626. 41    | 37, 335. 32    | } 53, 064. 85  | 40, 671. 22                                                                                                                                                                                                                                                                                                    |
| Currency (consolidated October 1, 1885) .. | 20, 358. 61    | 15, 496. 02    |                |                                                                                                                                                                                                                                                                                                                |
| Tonnage .....                              | 7, 790. 60     | 9, 978. 79     |                |                                                                                                                                                                                                                                                                                                                |
| Interest and Expenses on Loans .....       |                |                | 2, 047. 22     | 6, 745. 65                                                                                                                                                                                                                                                                                                     |
| Details to other Bureaus .....             | 7, 557. 38     | 9, 157. 99     | 2, 182. 67     | 134. 20                                                                                                                                                                                                                                                                                                        |
| Total expended.....                        | 181, 990. 87   | 178, 274. 01   | 150, 889. 78   | 139, 094. 55                                                                                                                                                                                                                                                                                                   |

\*The appropriation for the year 1885-'86 was extended to cover July, 1886, being an increase of \$1,927.94 over \$139,750, the rate for the remainder of the year.

Tables B, C, D, and E exhibit in detail the distribution of these appropriations and the actual outlay in each of the aforementioned years.



**TABLE B.—DETAILS OF EXPENDITURE, REGISTER'S OFFICE, FISCAL YEAR ENDING JUNE 30, 1884—DISTRIBUTION OF FORCE AND SALARIES.**

| Divisions.                                      | Register, \$4,000. | Assistant Register, \$2,250. | Chief of Division, \$2,000. | Class 4, \$1,800. | Class 3, \$1,600. | Class 2, \$1,400. | Class 1, \$1,200. | Class \$1,000. | Copyists, \$900. | Messengers, \$840. | Assistant Messengers, \$720. | Laborers, \$660. | Number in each Division. | Salaries.    |
|-------------------------------------------------|--------------------|------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|----------------|------------------|--------------------|------------------------------|------------------|--------------------------|--------------|
| Office of Register and Assistant Register ..... | 1                  | 1                            |                             |                   |                   | 1.00              |                   | 1.00           |                  |                    | 1.00                         | 0.93             | 5.93                     | *\$10,184.67 |
| Receipts and Expenditures .....                 |                    |                              | 1                           | 9.25              | 9                 | 6.79              | 4.21              | 1.99           | 7.49             | 1.00               | 1.00                         | 3.07             | 44.80                    | 59,921.79    |
| Loans .....                                     |                    |                              | 1                           | 6.63              | 4                 | 3.61              | 7.92              | 0.66           | 6.24             |                    | 1.00                         | 1.00             | 32.06                    | 42,551.41    |
| Note and Coupon .....                           |                    |                              | 1                           | 2.04              | 3                 | 1.00              | 4.67              |                | 16.48            |                    |                              | 2.00             | 30.19                    | 33,626.41    |
| Currency .....                                  |                    |                              | 1                           |                   | 1                 |                   | 1.00              |                | 16.49            |                    | 1.00                         |                  | 20.49                    | 20,358.61    |
| Tonnage .....                                   |                    |                              | 1                           |                   |                   | 2.34              |                   |                | 2.00             |                    | 1.00                         |                  | 6.34                     | 7,790.60     |
| Details to other Bureaus .....                  |                    |                              |                             | 0.08              |                   | 0.21              | 1.93              | 0.33           | 4.95             |                    |                              |                  | 7.50                     | 7,557.38     |
| Total expended .....                            | 1                  | 1                            | 5                           | 18.00             | 17                | 14.95             | 19.73             | 3.98           | 53.65            | 1.00               | 5.00                         | 7.00             | 147.31                   | 181,990.87   |
| Appropriation .....                             | 1                  | 1                            | 5                           | 18.00             | 17                | 15.00             | 20.00             | 4.00           | 55.00            | 1.00               | 5.00                         | 7.00             | 149.00                   | *183,610.00  |

\* Including \$200 for disbursing clerk.

**TABLE C.—DETAILS OF EXPENDITURE, REGISTER'S OFFICE, FISCAL YEAR ENDING JUNE 30, 1885—DISTRIBUTION OF FORCE AND SALARIES.**

| Divisions.                                      | Register, \$4,000. | Assistant Register, \$2,250. | Chief of division, \$2,000. | Class 4, \$1,800. | Class 3, \$1,600. | Class 2, \$1,400. | Class 1, \$1,200. | Class \$1,000. | Copyists, \$900. | Messengers, \$840. | Assistant messengers, \$720. | Laborers, \$660. | Number in each division. | Salaries.    |
|-------------------------------------------------|--------------------|------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|----------------|------------------|--------------------|------------------------------|------------------|--------------------------|--------------|
| Office of Register and Assistant Register ..... | 1                  | 1                            |                             |                   |                   | 1.0               |                   | 1.0            |                  |                    | 1.0                          | 1                | 6.0                      | *\$10,129.97 |
| Receipts and Expenditures .....                 |                    |                              | 1                           | 9.9               | 8.1               | 7.0               | 5.6               | 2.0            | 7.0              | 1.0                | .2                           | 3                | 44.8                     | 60,500.47    |
| Loans .....                                     |                    |                              | 1                           | 6.0               | 4.0               | 2.6               | 7.0               | .1             | 3.2              |                    | 1.0                          | 1                | 25.9                     | 35,675.45    |
| Note and Coupon .....                           |                    |                              | 1                           | 2.0               | 3.9               | 1.4               | 5.2               |                | 17.2             |                    | .8                           | 2                | 33.5                     | 37,335.32    |
| Currency .....                                  |                    |                              | 1                           |                   | .3                |                   | 1.0               | .6             | 11.7             |                    | 1.0                          |                  | 15.6                     | 15,496.02    |
| Tonnage .....                                   |                    |                              | 1                           |                   |                   | 3.0               | .5                |                | 2.7              |                    | 1.0                          |                  | 8.2                      | 9,978.79     |
| Details to other bureaus .....                  |                    |                              |                             |                   | .7                |                   | .3                | .3             | 8.2              |                    |                              |                  | 9.5                      | 9,157.99     |
| Total expended .....                            | 1                  | 1                            | 5                           | 17.9              | 17.0              | 15.0              | 19.6              | 4.0            | 50.0             | 1.0                | 5.0                          | 7                | 143.5                    | 178,274.01   |
| Appropriation .....                             | 1                  | 1                            | 5                           | 18.0              | 17.0              | 15.0              | 20.0              | 4.0            | 55.0             | 1.0                | 5.0                          | 7                | 149.0                    | *183,610.00  |

\*\$200 additional appropriated for disbursing clerk; \$100 used.

**TABLE D.—DETAILS OF EXPENDITURE, REGISTER'S OFFICE, FOR THE FISCAL YEAR ENDING JUNE 30, 1886—DISTRIBUTION OF FORCE AND SALARIES.**

| Divisions.                                                   | Register, \$4,000. | Assistant Register, \$2,250. | Chiefs of division, \$2,000. | Class 4, \$1,800. | Class 3, \$1,600. | Class 2, \$1,400. | Class 1, \$1,200. | Class \$1,000. | Copyists, \$900. | Messengers, \$840. | Assistant messengers, \$720. | Laborers, \$660. | Number in each division. | Salaries.   |
|--------------------------------------------------------------|--------------------|------------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|------------------|--------------------|------------------------------|------------------|--------------------------|-------------|
| Office of Register and Assistant Register .....              | 1                  | 1                            | .28                          |                   |                   | .98               |                   | 1              | .69              |                    | 1.54                         | .35              | 6.84                     | \$11,153.89 |
| Receipts and Expenditures .....                              |                    |                              | .97                          | 9.55              | 7.81              | 6.00              | 4.06              | 1              | 6.40             | 1.00               | .42                          | 3.60             | 40.81                    | 55,189.20   |
| Loans .....                                                  |                    |                              | 1.04                         | 5.50              | 2.80              | 1.00              | 5.60              |                | 1.47             |                    | .99                          | .95              | 19.35                    | 27,251.95   |
| Note, Coupon, and Currency (consolidated Oct. 1, 1885) ..... |                    |                              | 1.25                         | 1.92              | 3.99              | 2.29              | 8.52              |                | 27.23            |                    | 1.00                         | 2.99             | 49.19                    | 53,064.85   |
| Interest and Expenses on loans .....                         |                    |                              | .45                          | .21               |                   | .21               | .40               |                |                  |                    |                              |                  | 1.27                     | 2,047.22    |
| Details to other bureaus .....                               |                    |                              | .10                          |                   | .01               | .64               | .14               |                | .97              |                    | .04                          |                  | 1.90                     | 2,182.67    |
| Total expended .....                                         | 1                  | 1                            | 4.09                         | 17.18             | 14.61             | 11.12             | 18.72             | 2              | 36.76            | 1.00               | 3.99                         | 7.89             | 119.36                   | 150,889.78  |
| Appropriation .....                                          | 1                  | 1                            | 5.00                         | 18.00             | 17.00             | 12.00             | 19.00             | 2              | 40.00            | 1.00               | 4.00                         | 8.00             | 128.00                   | 162,450.00  |



TABLE E.—DETAILS OF EXPENDITURE, REGISTER'S OFFICE, FISCAL YEAR ENDING JUNE 30, 1887—DISTRIBUTION OF FORCE AND SALARIES.

| Divisions.                                      | Register, \$4,000. | Assistant Register, \$2,250. | Chiefs of division, \$2,000. | Class 4, \$1,800. | Class 3, \$1,600. | Class 2, \$1,400. | Class 1, \$1,200. | Class, \$1,000. | Copyists, \$900. | Messengers, \$840. | Assistant messengers, \$720. | Laborers, \$660. | Number in each division. | Salaries.   |
|-------------------------------------------------|--------------------|------------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|------------------|--------------------|------------------------------|------------------|--------------------------|-------------|
| Office of Register and Assistant Register ..... | 1                  | 1                            | .....                        | .....             | .96               | 1.04              | .....             | 1               | .....            | .....              | .47                          | 1.00             | 6.47                     | \$11,244.29 |
| Receipts and Expenditures .....                 | .....              | .....                        | 1                            | 9.20              | 8.00              | 5.90              | 7.21              | 1               | 4.26             | 1                  | 1.61                         | 2.59             | 41.77                    | 56,829.32   |
| Loans .....                                     | .....              | .....                        | 1                            | 4.80              | 2.00              | 1.94              | 3.06              | .....           | 2.00             | .....              | 1.20                         | .89              | 16.89                    | 23,469.87   |
| Note, Coupon, and Currency .....                | .....              | .....                        | 1                            | 1.98              | 5.00              | 1.10              | 3.08              | .....           | 22.06            | .....              | .58                          | 2.46             | 37.26                    | 40,671.22   |
| Interest and Expenses on loans .....            | .....              | .....                        | 1                            | 1.00              | .....             | 1.00              | .75               | .....           | .....            | .....              | .....                        | .98              | 4.73                     | 6,745.65    |
| Details to other bureaus .....                  | .....              | .....                        | .....                        | .....             | .....             | .08               | .01               | .....           | .....            | .....              | .....                        | .....            | .09                      | 134.20      |
| Total expended .....                            | 1                  | 1                            | 4                            | 16.98             | 15.96             | 11.06             | 14.11             | 2               | 28.32            | 1                  | 3.86                         | 7.92             | 107.21                   | 139,094.55  |
| Appropriation .....                             | 1                  | 1                            | 4                            | 17.00             | 16.00             | 11.00             | 14.00             | 2               | 29.00            | 1                  | 4.00                         | 8.00             | 108.00                   | 139,750.00  |
|                                                 |                    |                              |                              |                   |                   |                   |                   |                 |                  |                    |                              |                  |                          | *1,927.94   |
|                                                 |                    |                              |                              |                   |                   |                   |                   |                 |                  |                    |                              |                  |                          | 141,677.94  |

\*The appropriation for the year 1885-'86 was extended to cover July, 1886, being an increase of \$1,927.94 over \$139,750, the rate for the remainder of the year.

TABLE F.—COMPARATIVE AVERAGE NUMBER OF EMPLOYÉS OF EVERY GRADE APPROPRIATED FOR, AND THE NUMBER WHO ACTUALLY SERVED IN EACH DIVISION OF THE REGISTER'S OFFICE, AND NUMBERS PAID ON ROLLS, BUT EMPLOYED ELSEWHERE, FOR THE FISCAL YEARS 1884, 1885, 1886, AND 1887.

| Class.                             | Register's and Assistant Register's offices. |       |       |       | Division of Receipts and Expenditures. |       |       |       |
|------------------------------------|----------------------------------------------|-------|-------|-------|----------------------------------------|-------|-------|-------|
|                                    | 1884.                                        | 1885. | 1886. | 1887. | 1884.                                  | 1885. | 1886. | 1887. |
| Register, \$4,000 .....            | 1.00                                         | 1.00  | 1.00  | 1.00  | .....                                  | ..... | ..... | ..... |
| Assistant Register, \$2,250 .....  | 1.00                                         | 1.00  | 1.00  | 1.00  | .....                                  | ..... | ..... | ..... |
| Chiefs of divisions, \$2,000 ..... | .....                                        | ..... | .28   | ..... | 1.00                                   | 1.00  | .97   | 1.00  |
| Class 4, \$1,800 .....             | .....                                        | ..... | ..... | ..... | 9.25                                   | 9.90  | 9.55  | 9.20  |
| Class 3, \$1,600 .....             | .....                                        | ..... | ..... | .96   | 9.00                                   | 8.10  | 7.81  | 8.00  |
| Class 2, \$1,400 .....             | 1.00                                         | 1.00  | .98   | 1.04  | 6.79                                   | 7.00  | 6.00  | 5.90  |
| Class 1, \$1,200 .....             | .....                                        | ..... | ..... | ..... | 4.21                                   | 5.60  | 4.06  | 7.21  |
| Class \$1,000 .....                | 1.00                                         | 1.00  | 1.00  | 1.00  | 1.99                                   | 2.00  | 1.00  | 1.00  |
| Copyists, \$900 .....              | .....                                        | ..... | .69   | ..... | 7.49                                   | 7.00  | 6.40  | 4.26  |
| Messengers, \$840 .....            | .....                                        | ..... | ..... | ..... | 1.00                                   | 1.00  | 1.00  | 1.00  |
| Assistant messengers, \$720 .....  | 1.00                                         | 1.00  | 1.54  | .47   | 1.00                                   | .20   | .42   | 1.61  |
| Laborers, \$660 .....              | .93                                          | 1.00  | .35   | 1.00  | 3.07                                   | 3.00  | 3.60  | 2.59  |
| Total .....                        | 5.93                                         | 6.00  | 6.84  | 6.47  | 44.80                                  | 44.80 | 40.81 | 41.77 |

| Class.                             | Division of Loans. |       |       |       | Division of Notes and Coupons (including Currency during 1886, 1887). |       |       |       |
|------------------------------------|--------------------|-------|-------|-------|-----------------------------------------------------------------------|-------|-------|-------|
|                                    | 1884.              | 1885. | 1886. | 1887. | 1884.                                                                 | 1885. | 1886. | 1887. |
| Register, \$4,000 .....            | .....              | ..... | ..... | ..... | .....                                                                 | ..... | ..... | ..... |
| Assistant Register, \$2,250 .....  | .....              | ..... | ..... | ..... | .....                                                                 | ..... | ..... | ..... |
| Chiefs of divisions, \$2,000 ..... | 1.00               | 1.00  | 1.04  | 1.00  | 1.00                                                                  | 1.00  | 1.25  | 1.00  |
| Class 4, \$1,800 .....             | 6.63               | 6.00  | 5.50  | 4.80  | 2.04                                                                  | 2.00  | 1.92  | 1.98  |
| Class 3, \$1,600 .....             | 4.00               | 4.00  | 2.80  | 2.00  | 3.00                                                                  | 3.90  | 3.99  | 5.00  |
| Class 2, \$1,400 .....             | 3.61               | 2.60  | 1.00  | 1.94  | 1.00                                                                  | 1.40  | 2.29  | 1.10  |
| Class 1, \$1,200 .....             | 7.92               | 7.00  | 5.60  | 3.06  | 4.67                                                                  | 5.20  | 8.52  | 3.08  |
| Class \$1,000 .....                | .66                | .10   | ..... | ..... | .....                                                                 | ..... | ..... | ..... |
| Copyists, \$900 .....              | 6.24               | 3.20  | 1.47  | 2.00  | 16.48                                                                 | 17.20 | 27.23 | 22.06 |
| Messengers, \$840 .....            | .....              | ..... | ..... | ..... | .....                                                                 | ..... | ..... | ..... |
| Assistant messengers, \$720 .....  | 1.00               | 1.00  | .99   | 1.20  | .....                                                                 | .80   | 1.00  | .58   |
| Laborers, \$660 .....              | 1.00               | 1.00  | .95   | .89   | 2.00                                                                  | 2.00  | 2.99  | 2.46  |
| Total .....                        | 32.06              | 25.90 | 19.35 | 16.89 | 30.19                                                                 | 33.50 | 49.19 | 37.26 |



TABLE F.—COMPARATIVE AVERAGE NUMBER OF EMPLOYÉS, ETC.—Continued.

| Class.                             | Division of Currency. |       | Division of Interest and Expenses on Loans. |       | Tonnage Division. |       | Details to other bureaus. |       |       |       |
|------------------------------------|-----------------------|-------|---------------------------------------------|-------|-------------------|-------|---------------------------|-------|-------|-------|
|                                    | 1884.                 | 1885. | 1886.                                       | 1887. | 1884.             | 1885. | 1884.                     | 1885. | 1886. | 1887. |
| Register, \$4,000 .....            |                       |       |                                             |       |                   |       |                           |       |       |       |
| Assistant Register, \$2,250 .....  |                       |       |                                             |       |                   |       |                           |       |       |       |
| Chiefs of divisions, \$2,000 ..... | 1.00                  | 1.00  | .45                                         | 1.00  | 1.00              | 1.00  |                           |       | .10   |       |
| Class 4, \$1,800 .....             |                       |       | .21                                         | 1.00  |                   |       | .08                       |       |       |       |
| Class 3, \$1,600 .....             | 1.00                  | .30   |                                             |       |                   |       |                           | .70   | .01   |       |
| Class 2, \$1,400 .....             |                       |       | .21                                         | 1.00  | 2.34              | 3.00  | .21                       |       | .64   | .08   |
| Class 1, \$1,200 .....             | 1.00                  | 1.00  | .40                                         | .75   |                   | .50   | 1.93                      | .30   | .14   | .01   |
| Class \$1,000 .....                |                       | .60   |                                             |       |                   |       | .33                       | .30   |       |       |
| Copyists, \$900 .....              | 16.49                 | 11.70 |                                             |       | 2.00              | 2.70  | 4.95                      | 8.20  | .97   |       |
| Messengers, \$840 .....            |                       |       |                                             |       |                   |       |                           |       |       |       |
| Assistant messengers, \$720 .....  | 1.00                  | 1.00  |                                             |       | 1.00              | 1.00  |                           |       | .04   |       |
| Laborers, \$660 .....              |                       |       |                                             | .98   |                   |       |                           |       |       |       |
| Total .....                        | 20.49                 | 15.60 | 1.27                                        | 4.73  | 6.34              | 8.20  | 7.50                      | 9.50  | 1.90  | .09   |

| Class.                             | Total on roll of Register's office. |        |        |        | Appropriation for employés in each year. |       |       |       |
|------------------------------------|-------------------------------------|--------|--------|--------|------------------------------------------|-------|-------|-------|
|                                    | 1884.                               | 1885.  | 1886.  | 1887.  | 1884.                                    | 1885. | 1886. | 1887. |
| Register, \$4,000 .....            | 1.00                                | 1.00   | 1.00   | 1.00   | 1                                        | 1     | 1     | 1     |
| Assistant Register, \$2,250 .....  | 1.00                                | 1.00   | 1.00   | 1.00   | 1                                        | 1     | 1     | 1     |
| Chiefs of divisions, \$2,000 ..... | 5.00                                | 5.00   | 4.09   | 4.00   | 5                                        | 5     | 5     | 4     |
| Class 4, \$1,800 .....             | 18.00                               | 17.90  | 17.18  | 16.98  | 18                                       | 18    | 18    | 17    |
| Class 3, \$1,600 .....             | 17.00                               | 17.00  | 14.61  | 15.96  | 17                                       | 17    | 17    | 16    |
| Class 2, \$1,400 .....             | 14.95                               | 15.00  | 11.12  | 11.06  | 15                                       | 15    | 12    | 11    |
| Class 1, \$1,200 .....             | 19.73                               | 19.60  | 18.72  | 14.11  | 20                                       | 20    | 19    | 14    |
| Class \$1,000 .....                | 3.98                                | 4.00   | 2.00   | 2.00   | 4                                        | 4     | 2     | 2     |
| Copyists, \$900 .....              | 53.65                               | 50.00  | 36.76  | 28.32  | 55                                       | 55    | 40    | 29    |
| Messengers, \$840 .....            | 1.00                                | 1.00   | 1.00   | 1.00   | 1                                        | 1     | 1     | 1     |
| Assistant messengers, \$720 .....  | 5.00                                | 5.00   | 3.99   | 3.86   | 5                                        | 5     | 4     | 4     |
| Laborers, \$660 .....              | 7.00                                | 7.00   | 7.89   | 7.92   | 7                                        | 7     | 8     | 8     |
| Total .....                        | 147.31                              | 143.50 | 119.36 | 107.21 | 149                                      | 149   | 128   | 108   |

In 1884, and until October 1, 1885, the Currency Division was not under this head. On October 1, 1885, this division was consolidated with the Division of Notes and Coupons, constituting what is now known as the Division of Notes, Coupons, and Currency.

Employés in the Tonnage Division were paid from the appropriation for the Register's Office to June 30, 1885, inclusive, although they had been transferred to the Bureau of Navigation, which was constituted by act of July 5, 1884.

The Division of Interest and Expenses on Loans was constituted by order of the Secretary dated January 4, 1886.

In the above table, clerks detailed from other Bureaus to the Register's office are not included, nor is time taken in excess of leave.

#### DIVISION OF RECEIPTS AND EXPENDITURES.

This division had during the year 41.77 employés, and has—

(1) To keep account of all receipts and expenditures of public moneys and of debts due to and from the United States.

(2) To receive from the Commissioner of Customs and First Comptroller of the Treasury the accounts which shall have been finally adjusted, with their vouchers, certificates, etc., and to preserve the same.

(3) To record all warrants for receipt of moneys into or payments from the Treasury and to certify the same thereon, except those drawn



by the Postmaster-General and those drawn by the Secretary of the Treasury upon requisitions of the Secretaries of War, the Interior (proper), and of the Navy.

(4) To transmit to the Treasury copies of the certificates of balances of accounts adjusted.

(5) To furnish to the proper accounting officers copies of all warrants covering proceeds of Government property where the same may be necessary in the settlement of accounts in their respective offices.

The following shows the relative forces employed in this division during the past two fiscal years:

| Years.         | No. of employes. | Amount of pay-roll. |
|----------------|------------------|---------------------|
| 1886-'87 ..... | 41. 77           | \$56, 829. 32       |
| 1885-'86 ..... | 40. 81           | 55, 189. 20         |
| Increase ..... | . 96             | 1, 640. 12          |

Details of its principal work appear in the subjoined statements, giving—

(1) The receipts and expenditures of the Government for the fiscal year ended June 30, 1887.

(2) Summary of current work for the fiscal year.

(3) Heads of extra work done during the fiscal year.

To which should be added betterments that have been found possible in regularizing the storage of files on the attic floor.

TABLE G.—CONDITION OF THE UNITED STATES TREASURY, GIVING THE RECEIPTS, EXPENDITURES, AND BALANCE, FISCAL YEAR ENDING JUNE 30, 1887, AS SHOWN BY THE BOOKS OF THIS DIVISION.

|                                                                                                                                                                                                                                              |                     |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|
| Balance in Treasury June 30, 1886 (including \$28,101,644.91 on deposit with the States under act June 23, 1836, and \$1,419,734.44 due from United States mints, depositories, and sub-treasuries on account of defaults and deficits.....) |                     | \$526, 848, 755. 46  |
| Receipts during fiscal year 1887 :                                                                                                                                                                                                           |                     |                      |
| Customs .....                                                                                                                                                                                                                                | \$217, 286, 893. 13 |                      |
| Internal revenue.....                                                                                                                                                                                                                        | 118, 823, 391. 22   |                      |
| Sales of public lands .....                                                                                                                                                                                                                  | 9, 254, 286. 42     |                      |
| Direct tax (State tax act, August 5, 1861) .....                                                                                                                                                                                             | 32, 892. 05         |                      |
| Revenues, District of Columbia .....                                                                                                                                                                                                         | 2, 327, 060. 18     |                      |
| Tax on circulation, etc., national banks.....                                                                                                                                                                                                | 2, 385, 851. 18     |                      |
| Proceeds of Government property.....                                                                                                                                                                                                         | 262, 832. 32        |                      |
| Repayment of interest by Pacific Railroads.....                                                                                                                                                                                              | 914, 793. 13        |                      |
| Sinking fund, Pacific Railroads .....                                                                                                                                                                                                        | 1, 364, 435. 87     |                      |
| Consular fees .....                                                                                                                                                                                                                          | 609, 377. 71        |                      |
| Immigrant fund.....                                                                                                                                                                                                                          | 258, 402. 50        |                      |
| Custom-house fees .....                                                                                                                                                                                                                      | 748, 014. 92        |                      |
| Customs fines, penalties, and forfeitures .....                                                                                                                                                                                              | 160, 205. 41        |                      |
| Customs emolument fees.....                                                                                                                                                                                                                  | 144, 817. 53        |                      |
| Interest on Indian trust-fund stocks.....                                                                                                                                                                                                    | 25, 735. 34         |                      |
| Proceeds sales of Indian lands .....                                                                                                                                                                                                         | 1, 479, 028. 81     |                      |
| Reimbursements on account of Indian appropriations.....                                                                                                                                                                                      | 339, 781. 61        |                      |
| Deposits, expenses surveying public lands.....                                                                                                                                                                                               | 94, 289. 76         |                      |
| Registers' and receivers' fees.....                                                                                                                                                                                                          | 1, 540, 603. 05     |                      |
| Fees on letters patent .....                                                                                                                                                                                                                 | 1, 151, 666. 40     |                      |
| Sale old court-house and post-office, Philadelphia.....                                                                                                                                                                                      | 412, 702. 95        |                      |
| Sale old Bridewell Dock, Chicago, Ill .....                                                                                                                                                                                                  | 205, 000. 00        |                      |
| Profits on coinage, deductions, and assays.....                                                                                                                                                                                              | 8, 929, 252. 83     |                      |
| Tax on seal-skins .....                                                                                                                                                                                                                      | 317, 452. 75        |                      |
| Soldiers' Home permanent fund.....                                                                                                                                                                                                           | 1, 226, 259. 47     |                      |
| Sale ordnance material, powder, and projectiles .....                                                                                                                                                                                        | 71, 754. 22         |                      |
| Depredations on public lands.....                                                                                                                                                                                                            | 41, 456. 99         |                      |
| Issue of United States notes (legal tender) .....                                                                                                                                                                                            | 74, 068, 000. 00    |                      |
| Issue of certificates of deposit.....                                                                                                                                                                                                        | 28, 480, 000. 00    |                      |
| Issue of silver certificates.....                                                                                                                                                                                                            | 51, 852, 000. 00    |                      |
| Issue of funded loan of 1907 .....                                                                                                                                                                                                           | 40, 900. 00         |                      |
| Unenumerated.....                                                                                                                                                                                                                            | 995, 039. 91        |                      |
|                                                                                                                                                                                                                                              |                     | 525, 844, 177. 66    |
| Total assets .....                                                                                                                                                                                                                           |                     | 1, 052, 692, 933. 12 |



## Expenditures during fiscal year 1887:

|                                                                                                |                 |                  |
|------------------------------------------------------------------------------------------------|-----------------|------------------|
| Customs.....                                                                                   | \$23,795,906.12 |                  |
| Internal revenue .....                                                                         | 4,070,126.59    |                  |
| Diplomatic .....                                                                               | 7,104,490.47    |                  |
| Quarterly salaries .....                                                                       | 603,417.47      |                  |
| Treasury .....                                                                                 | 38,342,337.73   |                  |
| Judiciary.....                                                                                 | 3,527,294.90    |                  |
| Interior civil .....                                                                           | 7,821,225.31    |                  |
| War Department .....                                                                           | 38,561,025.85   |                  |
| Navy Department.....                                                                           | 15,141,126.80   |                  |
| Interior Department, Indians .....                                                             | 6,194,522.69    |                  |
| Interior Department, pensions .....                                                            | 75,029,101.79   |                  |
| Interest on public debt.....                                                                   | 43,878,176.53   |                  |
| Interest on public debt, bonds issued to Pacific railroad com-<br>panies .....                 | 3,863,400.72    |                  |
| Redemption of gold certificates.....                                                           | 9,687,428.00    |                  |
| Redemption of silver certificates .....                                                        | 22,286,525.00   |                  |
| Redemption of United States notes (legal tender) .....                                         | 74,068,000.00   |                  |
| Redemption of certificates of deposit .....                                                    | 37,900,000.00   |                  |
| Redemption of 3 per cent. loan of July 12, 1882.....                                           | 127,612,850.00  |                  |
| Redemption of sundry old loans and notes.....                                                  | 346,518.15      |                  |
| Amount allowed by compromise to H. W. Hoffman, United<br>States depository, Baltimore, Md..... | 7,997.64        |                  |
|                                                                                                |                 | \$539,841,498.76 |
|                                                                                                |                 | 512,851,434.36   |

Included in this balance \$512,851,434.36 are the following un-  
available funds, viz:

|                                                                                                                        |              |               |
|------------------------------------------------------------------------------------------------------------------------|--------------|---------------|
| Amount due from United States mints, depositories, and sub-<br>treasuries (increase of \$200 during fiscal year) ..... |              | 1,419,934.44  |
| Amount due from the several States, deposited with them<br>under act June 23, 1836, viz:                               |              |               |
| Maine .....                                                                                                            | 955,838.25   |               |
| New Hampshire .....                                                                                                    | 669,086.79   |               |
| Vermont .....                                                                                                          | 669,086.79   |               |
| Massachusetts.....                                                                                                     | 1,338,173.58 |               |
| Connecticut .....                                                                                                      | 764,670.60   |               |
| Rhode Island .....                                                                                                     | 382,335.30   |               |
| New York.....                                                                                                          | 4,014,520.71 |               |
| Pennsylvania.....                                                                                                      | 2,867,514.78 |               |
| New Jersey.....                                                                                                        | 764,670.60   |               |
| Ohio .....                                                                                                             | 2,007,260.34 |               |
| Indiana .....                                                                                                          | 860,254.44   |               |
| Illinois .....                                                                                                         | 477,919.14   |               |
| Michigan .....                                                                                                         | 286,751.49   |               |
| Delaware .....                                                                                                         | 286,751.49   |               |
| Maryland .....                                                                                                         | 955,838.25   |               |
| Virginia .....                                                                                                         | 2,198,427.99 |               |
| North Carolina .....                                                                                                   | 1,433,757.39 |               |
| South Carolina .....                                                                                                   | 1,051,422.09 |               |
| Georgia.....                                                                                                           | 1,051,422.09 |               |
| Alabama.....                                                                                                           | 669,086.79   |               |
| Louisiana.....                                                                                                         | 477,919.14   |               |
| Mississippi .....                                                                                                      | 382,335.30   |               |
| Tennessee .....                                                                                                        | 1,433,757.39 |               |
| Kentucky .....                                                                                                         | 1,433,757.39 |               |
| Missouri.....                                                                                                          | 382,335.30   |               |
| Arkansas.....                                                                                                          | 286,751.49   |               |
|                                                                                                                        |              | 28,101,644.91 |
| Total unavailable.....                                                                                                 |              | 29,521,579.35 |

The report of the chief shows the current work for the year, viz:

## IN COPY-ROOM SECTION.

|                                                                |        |
|----------------------------------------------------------------|--------|
| Accounts received, stamped, and registered.....                | 40,044 |
| Accounts copied for warrants .....                             | 26,147 |
| Civil warrants registered and copied.....                      | 35,438 |
| War, Navy, and Interior pay and repay warrants registered..... | 23,024 |
| Transfer drafts registered .....                               | 1,153  |

## IN BOOK-KEEPING SECTION.

|                                                                         |         |
|-------------------------------------------------------------------------|---------|
| Covering, repay, and counter warrants registered.....                   | 15,793  |
| Certificates furnished and requisitions passed .....                    | 20,205  |
| Journal pages covered in journalizing accounts and warrants.....        | 8,565   |
| Accounts and warrants journalized.....                                  | 49,240  |
| Journal entries made.....                                               | 114,963 |
| Accounts and warrants posted in personal and appropriation ledgers..... | 100,783 |
| Ledger entries made .....                                               | 207,827 |



## IN FILES-ROOM SECTION.

|                                                                                                                                                                        |         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Current accounts received, registered, and filed.....                                                                                                                  | 37,504  |
| Accounts withdrawn from files by auditing officers and others .....                                                                                                    | 65,829  |
| Accounts returned, checked, and refiled.....                                                                                                                           | 71,571  |
| Accounts and pay warrants arranged and refiled, being overflow from current files-room .....                                                                           | 296,950 |
| Internal-revenue-stamp books folded, cut, tagged, and filed.....                                                                                                       | 33,100  |
| Accounts transcribed for suits, etc., making 14,686 pages (5,920 pages copied in this section) certified and sealed by the register (Sec. 886, Revised Statutes) ..... | 317     |

To this volume of current work in this division has been added the following:

## SPECIAL WORK.

(1) A general "Receipt Ledger" giving under appropriate heads the receipts from all sources into the Treasury for every year from 1789 to June 30, 1886, has been finished.

(2) A similarly arranged "Expenditure Ledger" has been nearly completed. The making of these ledgers has led to much research and labor, but they will more than compensate for the time expended for the invaluable facilities they will afford in future investigations of the receipts and disbursements of the public revenue, by furnishing easy references.

(3) Indexing by names and appropriations of the old ledgers without indices has progressed, several volumes having been completed and others under way. It is incomprehensible how this very necessary matter should have been neglected as the ledgers were being filled with entries.

(4) The "Receipts and Expenditures" for the year 1885 will be finished and ready for transmittal by the meeting of Congress, and that for 1886 is well under way, much of it being now completed. This important work was five years behind when the present chief took charge of the division, the last volume then published being for 1880.

(5) Much time and labor has been expended during the year on the work of examining and correcting the old unbalanced accounts, some of them reaching back to the early history of the Government, which arose in many instances from clerical errors, omissions, misdirections on pay and covering warrants, carelessness in transmitting papers from one office to another, etc.

Information in detail of the receipts from all sources, the expenditures by appropriations, the condition of the public debt, and other statements appertaining to the financial transactions and accounts of the Government, required to be published by the Register, which were prepared in this division, will be found in the appendix. (See pages 713 to 877, inclusive.)

## THE DIVISION OF LOANS.

This division, with 16.89 employes actually at work and a pay-roll of \$23,469.87, has the custody and registration of issues and redemptions of all bonds and evidences of public debt, the custody of blank bonds and certificates, and the preparation of interest, dividend, and coupon-bond schedules.



Its comparative cost for the past and preceding fiscal year is shown below :

| Years.         | Number of employes. | Amount of pay-roll. |
|----------------|---------------------|---------------------|
| 1886-'87 ..... | 16. 89              | \$23, 469. 87       |
| 1885-'86 ..... | 19. 35              | 27, 251. 95         |
| Decrease ..... | *2. 46              | †3, 782. 08         |

\* 12. 7 per cent.

† 13. 8 per cent.

Its current work is summarized in the following tabular statements with appended explanatory notes.

An impression of the magnitude of the operations of this division in the past may be formed by considering the following statement of the number of volumes of record on hand:

|                                             | No. volumes. |
|---------------------------------------------|--------------|
| Registered canceled bonds .....             | 2, 203       |
| Records of loans prior to 1836 .....        | 2, 020       |
| Records of loans subsequent .....           | 1, 969       |
| Bound volumes of letters and receipts ..... | 688          |
| Total .....                                 | 6, 880       |

The tabular statements herewith transmitted, marked A and B, show, by loans, the total number of bonds and the amounts issued and canceled during the year, aggregating as follows:

| Year.          | Bonds issued. |                 | Bonds canceled. |                 |
|----------------|---------------|-----------------|-----------------|-----------------|
|                | Number.       | Amount.         | Number.         | Amount.         |
| 1886-'87 ..... | 34, 620       | \$171, 119, 600 | 106, 173        | \$325, 019, 750 |
| 1885-'86 ..... | 39, 173       | 180, 987, 250   | 70, 753         | 191, 667, 950   |
| Decrease ..... | 4, 553        | 9, 867, 650     |                 |                 |
| Increase ..... |               |                 | 35, 420         | 133, 351, 800   |

The issues show a decrease of 4,553 in the number of bonds, and of \$9,867,650 in amount, as compared with the preceding year.

The number of bonds canceled increased 35,420, representing an increased value of \$133,351,800.

As classified upon the loan account the above amounts were divided as follows:

#### BONDS ISSUED.

| Year.          | Direct issues. | Exchanges.     | Transfers.      | Total issued.   |
|----------------|----------------|----------------|-----------------|-----------------|
| 1886-'87 ..... | \$44, 050      | \$19, 139, 700 | \$151, 935, 850 | \$171, 119, 600 |
| 1885-'86 ..... | 62, 550        | 9, 623, 150    | 171, 301, 550   | 180, 987, 250   |

#### BONDS CANCELED.

| Year.          | Redemptions.    | Exchanges.     | Transfers.      | Total canceled. |
|----------------|-----------------|----------------|-----------------|-----------------|
| 1886-'87 ..... | \$153, 944, 200 | \$19, 139, 700 | \$151, 935, 850 | \$325, 019, 750 |
| 1885-'86 ..... | 10, 743, 250    | 9, 623, 150    | 171, 301, 550   | 191, 667, 950   |



## TOTAL BONDS HANDLED.

| Year.          | Number.  | Amount.         |
|----------------|----------|-----------------|
| 1886-'87 ..... | 140, 793 | \$496, 139, 350 |
| 1885-'86 ..... | 109, 926 | 372, 655, 200   |
| Increase ..... | 30, 867  | 123, 484, 150   |

The increase in the total number of bonds handled during the year was 30,867, amounting to \$123,484,150. This shows an increase of 28 per cent. in the number of bonds and of 33 per cent. in amounts.

The amount of Spanish indemnity certificates transferred (see Statement C) was—

|            |                |
|------------|----------------|
| 1887 ..... | \$165, 404. 58 |
| 1886 ..... | 16, 721. 14    |

## BLANK BONDS ON HAND, RECEIVED, AND ISSUED (SEE STATEMENT D).

|                                            | Number.  | Amount.         |
|--------------------------------------------|----------|-----------------|
| Blank bonds on hand July 1, 1886 .....     | 199, 886 | \$743, 131, 650 |
| Blank bonds received during the year ..... | 570      | 1, 551, 000     |
| Total .....                                | 200, 456 | 744, 682, 650   |
| Issued during year .....                   | 34, 620  | 171, 119, 600   |
| On hand June 30, 1887 .....                | 165, 836 | 573, 563, 050   |

TABLE SHOWING WHERE OUR OUTSTANDING REGISTERED BONDED DEBT IS HELD—  
THE AMOUNTS HELD AND THE TOTAL THEREOF.

|                                 | Foreign.      | Treasurer<br>United States,<br>for national<br>banks. | Domestic.       | Total.          |
|---------------------------------|---------------|-------------------------------------------------------|-----------------|-----------------|
| 4 per cent., July 1 .....       | \$7, 261, 850 | \$129, 792, 850                                       | \$484, 833, 950 | \$621, 888, 650 |
| 4½ per cent., September 1 ..... | 3, 739, 950   | 79, 141, 600                                          | 124, 099, 600   | 206, 981, 150   |
| Pacific Railroad, July 1 .....  |               | 3, 481, 000                                           | 61, 142, 512    | 64, 623, 512    |
| Total .....                     | 11, 001, 800  | 212, 415, 450                                         | 670, 076, 062   | 893, 493, 312   |

## Of the \$670,076,062 under heading "Domestic"—

|                                                        |                |
|--------------------------------------------------------|----------------|
| Insurance companies hold in round numbers .....        | \$55, 500, 000 |
| Savings banks, institutions, etc., round numbers ..... | 209, 000, 000  |
| Individuals, trustees, etc .....                       | 405, 576, 062  |
| Total .....                                            | 670, 076, 062  |

Of the entire \$893,493,312 only \$11,001,800, a little over 1.23 per cent., is held abroad.

There are about 48,708 individual and trustee holders, representing \$405,576,062, or an average of \$8,327 each.

The number of accounts for all holders of United States registered bonds is about 52,500, and for holders of the District of Columbia 3.65's and 5 per cent. issue of 1879 is about 500.

The items of work, so far as it has been found possible to state them in tabular form, are shown in the accompanying statement marked E, but a large amount of work requiring 590 days, and which amounted to about one-eighth of the whole time, did not come under any heading of



the classification adopted; nor does it seem possible to adopt one which will cover the many contingencies constantly arising.

The reduction in force from the preceding year (which was about 12½ per cent.), together with the large increase in the current transactions of the office, has required that the whole time of the division be devoted to its regular work, and has given very little opportunity for special duties. The most important of these special undertakings has been a report on the methods of business and work in the division, as requested by the Senate Select Committee, of which Senator Cockrell is chairman, and which was called for by the Secretary under date of March 26, 1887.

The report was intended to give a minute record of the workings of the division, with full statistical details of its transactions from July 1, 1883, to February 28, 1887, inclusive.

The publication of the large report on the payments made under various French spoliation treaties, which was prepared during the previous year, required the reading of the proof of the extensive statistical tables of which it was mainly composed.

## MAIL.

|                                                                          | Number. |
|--------------------------------------------------------------------------|---------|
| Record of mail received covers folio pages.....                          | 487     |
| Letters received.....                                                    | 12,322  |
| Miscellaneous letters briefed and recorded.....                          | 4,304   |
| Names indexed.....                                                       | 6,552   |
| Letters sent.....                                                        | 12,832  |
| Letters referred.....                                                    | 433     |
| Receipts checked.....                                                    | 5,399   |
| Receipts prepared for bonds by registered mail and express. (Cases)..... | 5,105   |

## AUTHORITIES FOR TRANSFER OF BONDS.

|                                           |       |
|-------------------------------------------|-------|
| Examined and approved.....                | 4,277 |
| Recorded and indexed.....                 | 2,899 |
| Certificates furnished First Auditor..... | 335   |
| Authorities called for.....               | 9,114 |
| Caveat list, number of changes.....       | 169   |

## DIVIDENDS.

|                                                                                                           |         |
|-----------------------------------------------------------------------------------------------------------|---------|
| Addresses changed, number of accounts.....                                                                | 2,708   |
| Debtor and credit abstracts prepared, number of items.....                                                | 34,301  |
| Debtor and credit abstracts examined, number of items.....                                                | 34,982  |
| Scheduling and posting calls, number of bonds.....                                                        | 33,556  |
| Corrected interest schedules furnished printer, folio pages.....                                          | 11,344  |
| Manuscript schedules furnished printer, folio pages.....                                                  | 298     |
| Proof examined, folio pages.....                                                                          | 11,054  |
| Schedules footed, folio pages.....                                                                        | 11,054  |
| Ledgers balanced, number of volumes.....                                                                  | 387     |
| Schedules for drawing and mailing interest sent Treasurer United States, number of checks authorized..... | 217,902 |

## MISCELLANEOUS.

|                                                                 |         |
|-----------------------------------------------------------------|---------|
| Volumes delivered binder.....                                   | 135     |
| Deliveries to and from binder, bonds verified.....              | 220,578 |
| Bonds numbered on machine.....                                  | 74,006  |
| Numericals examined for outstanding bonds, number of pages..... | 7,801   |
| Unissued bonds in vault and safe, counted.....                  | 100,207 |
| Miscellaneous footing, folio pages.....                         | 2,710   |
| Unclassified work, number of days engaged.....                  | 590     |
| Jackets examined to verify interest dates.....                  | 25,851  |
| Jackets examined for certificates of deposit.....               | 12,860  |



## THE NOTE, COUPON, AND CURRENCY DIVISION.

The division has the record and custody of all redeemed, exchanged, and transferred coupon bonds, redeemed interest checks, coupons, notes, fractional currency, gold and silver certificates, and other redeemed evidences of the public debt.

The following statement shows the force employed in the division and its cost for the last two fiscal years :

| Years.        | No. of employés. | Amount of pay-roll. |
|---------------|------------------|---------------------|
| 1886-'87..... | 37. 26           | \$40, 671. 22       |
| 1885-'86..... | 49. 19           | 53, 064. 85         |
| Decrease..... | *11. 93          | †12, 393. 63        |

\* 24.25 per cent.

† 23.35 per cent.

The details of this division's work for the last fiscal year are explained and summarized in the following statement and annexed tables.

From these it will be seen that much labor was bestowed in rectifying and perfecting the records of preceding years, work essential to assure speed and accuracy of reference to the papers on file, when required in the transaction of business involving them. The force employed was reduced nearly 25 per cent., while the amount of current work, though somewhat diminished as to coupons and interest checks, and increased by renewed activity in redemptions of coin certificates, fell off by no means to an equal extent.

The annexed tables show the details of this work.

The work other than current proves to be a large and important addition; but notwithstanding this fact, the current work of the year was done promptly and satisfactorily.

This division has also furnished, during the year, detailed assistance to other divisions of the Department, amounting to 368½ days.

There was a decrease in the current receipts of this as compared with last year, except in that of redeemed currency, silver and gold certificates, which were increased by 3,630,860 notes, and also an increase in the number of redeemed, detached coupons scheduled, of 2,254,024.

Many errors were found and corrected. Many vouchers which should be on file are missing; some of them can perhaps be accounted for as having been withdrawn by other divisions of the Department for reference.

This work was continued from last year, and where there was at one time confusion, and where many errors existed we now have system, order, and ease of reference in the files and records.

It will require perhaps the next fiscal year to complete this work. The remaining files to be overhauled, examined, tied into 100's and 1,000's, and labeled, are the gold certificates, temporary loan, and 7.30 notes.

A comparative statement of work performed in the division during the fiscal years ended June 30, 1886, and June 30, 1887, showing the in-



crease and decrease of work in the several departments of the division, is given below :

| Years.    | Work.                                                    | Number.    | Amount.         |
|-----------|----------------------------------------------------------|------------|-----------------|
| 1887..... | Treasury notes received, etc.....                        | 4,726      | \$39,088,780.00 |
| 1886..... | do.....                                                  | 6,863      | 58,009,550.00   |
|           | Decrease.....                                            | 2,137      | 18,920,770.00   |
| 1887..... | Interest checks received, etc.....                       | 297,237    | 51,141,987.17   |
| 1886..... | do.....                                                  | 481,299    | 70,952,568.20   |
|           | Decrease.....                                            | 184,062    | 19,810,581.03   |
| 1887..... | Redeemed United States bonds received, etc.....          | 216,066    | 92,419,400.00   |
| 1886..... | do.....                                                  | 452,899    | 296,220,650.00  |
|           | Decrease.....                                            | 236,833    | 203,801,250.00  |
| 1887..... | Detached redeemed coupons arranged, registered, etc..... | 6,627,193  | .....           |
| 1886..... | do.....                                                  | 8,725,779  | .....           |
|           | Decrease.....                                            | 2,098,586  | .....           |
| 1887..... | Detached redeemed coupons scheduled, etc.....            | 4,545,570  | .....           |
| 1886..... | do.....                                                  | 2,291,546  | .....           |
|           | Increase.....                                            | 2,254,024  | .....           |
| 1887..... | United States notes, gold and silver certificates.....   | 19,516,349 | 105,164,061.00  |
| 1886..... | do.....                                                  | 15,885,489 | 102,363,991.00  |
|           | Increase.....                                            | 3,630,860  | 2,800,070.00    |

PERCENTAGE OF INCREASE AND DECREASE FOR YEAR ENDED JUNE 30, 1887, AS COMPARED WITH PREVIOUS YEAR.

|                                                                | Increase.        | Decrease.        |
|----------------------------------------------------------------|------------------|------------------|
|                                                                | <i>Per cent.</i> | <i>Per cent.</i> |
| In number of employes.....                                     | .....            | 25               |
| In amount expended.....                                        | .....            | 23               |
| In Treasury notes, etc.....                                    | .....            | 31               |
| In interest checks.....                                        | .....            | 38               |
| In redeemed United States bonds.....                           | .....            | 52               |
| In redeemed coupons arranged, registered, etc.....             | .....            | 24               |
| In redeemed coupons scheduled, etc.....                        | 98               | .....            |
| In United States notes, gold and silver certificates, etc..... | 23               | .....            |

DIVISION OF INTEREST AND EXPENSES OF LOANS.

This is a special division organized by the Department's letter of January 4, 1886, for a much needed special investigation.

The following statement shows the organization appropriated for, and the actual expenditure during the fiscal year ended June 30, 1887.

The appropriation is for :

|                                      |         |
|--------------------------------------|---------|
| 1 chief.....                         | \$2,000 |
| 1 clerk, class 4.....                | 1,800   |
| 1 clerk, class 2.....                | 1,400   |
| 2 clerks, class 1.....               | 1,200   |
| 1 messenger, at.....                 | 660     |
| Total, per annum, appropriation..... | 8,260   |



The following shows the number actually employed during the fiscal year ended June 30, 1887, and the year preceding:

|                                       | Number of<br>employés. | Amount of<br>pay-roll. |
|---------------------------------------|------------------------|------------------------|
| 1886-'87 .....                        | 4.73                   | \$6,745.65             |
| From January 4 to June 30, 1886 ..... | 1.27                   | 2,047.22               |
| Increase .....                        | 3.46                   | 4,698.43               |

The delay last year in beginning work was one hundred days, waiting for provision of needful room for desks and material for the clerical work.

The results of the work being a necessary part of the history of the public debt, to be kept in this office, and other reasons, brought its operations under this office, but it is not a part of our organization, and was not therefore called upon for report under the special Senate committee's last request.

But it will be proper to say that after the issuance of the order for the work, one hundred days elapsed before the room for its work was ready, so that it began about the 1st of May, 1886.

Since that time its extremely moderate force has been drawn upon most in the Secretary's and Treasurer's offices, taking Messrs. Caron and Manson away for many weeks.

Nevertheless, decided progress has been made, in spite of the intricacies of the investigation due to the neglect to classify the interest payments according to loans under which they accrued in all except two or three small loans until 1871, all entries of payment having been made under one general account, entitled "Interest on the Public Debt." All the heavy interest payments on the great war loans had thus been treated.

Out of this grew disregard of the classes of interest payment in the settlement of accounts, and confusion in the statement of accounts of coupon payments stated by the First Auditor's and First Comptroller's offices. A like confusion was found to exist in the case of covering warrants, bringing into the Treasury interest accrued on bonds after printing and before issuance. In 1867, the faces of these warrants were inaccurate and misleading, to the extent of over five millions of dollars in the amount of \$6,681,805.53. Interest payments on loans have been so mixed that in the case of two they have not found data of record sufficient to separate them. Commissions have been charged to interest and premiums; interest and commissions have been charged to profits on purchases of bonds at a discount; premium has been taken up as accrued interest; accrued interest deducted from discount, where sales were so made; coin and currency payments intermingled, etc.

These are samples of what make persistent and careful labor indispensable in the operations of this division, and render difficult a tabular or numerical statement of results.

But it may be said that in the course of careful research demanded, it was impracticable to employ the full force of clerks, but now the way seems clearer to unobstructed progress, and the evidences of success are gratifying.

In closing this report of this last year's work, it is a pleasure to say to you that the employés of this Bureau have displayed a cheerful, spirited devotion to duty, worthy of high commendation.

Very respectfully, your obedient servant,

W. S. ROSECRANS,  
*Register.*

Hon. CHARLES S. FAIRCHILD,  
*Secretary of the Treasury.*



## STATEMENTS.

## LOAN DIVISION.

A.—NUMBER AND AMOUNT OF UNITED STATES BONDS ISSUED DURING THE YEAR  
ENDING JUNE 30, 1887.

| Loans.                           | Direct issue. | Exchanges.   | Transfers.  | Bonds issued. | Total issued. |
|----------------------------------|---------------|--------------|-------------|---------------|---------------|
| 3 per cents of 1882 ..... R.     |               |              | \$5,905,250 | 1,232         | \$5,905,250   |
| 4 per cent. consols, 1907.. { C. | \$12,100      |              | 2,100       | 108           | 14,200        |
| { R.                             | 28,800        | \$12,362,750 | 84,499,350  | 19,554        | 96,891,900    |
| 4½ per cent. funded, 1891.... R. |               | 6,440,950    | 51,430,150  | 11,760        | 57,871,100    |
| Pacific railroads ..... R.       |               |              | 9,004,000   | 1,472         | 9,004,000     |
| 5 per cent. funded D. C. .... R. |               | 6,000        | 5,000       | 11            | 11,000        |
| 3.65 per cent. funded D. C. { C. | 1,150         |              |             | 14            | 1,150         |
| { R.                             | 2,000         | 329,000      | 1,090,000   | 469           | 1,421,000     |
| Total.....                       | 44,050        | 19,139,700   | 151,935,850 | 34,620        | 171,119,600   |

B.—NUMBER AND AMOUNT OF UNITED STATES BONDS CANCELED DURING THE YEAR  
ENDING JUNE 30, 1887.

| Loans.                                      | Redemptions.  | Exchanges.   | Transfers.  | Total No. bonds. | Total canceled. |
|---------------------------------------------|---------------|--------------|-------------|------------------|-----------------|
| 3 per cents of 1882 ..... R.                | \$153,622,250 |              | \$5,905,250 | 27,584           | \$159,527,500   |
| 4 per cent. consols of 1907. { C.           |               | \$12,362,750 | 2,100       | 26,890           | 12,365,850      |
| { R.                                        |               |              | 84,499,350  | 27,438           | 84,499,350      |
| 4½ per cent. funded of 1891 { C.            |               | 6,440,950    |             | 7,778            | 6,440,950       |
| { R.                                        |               |              | 51,430,150  | 12,945           | 51,430,150      |
| Pacific railroads ..... R.                  |               |              | 9,004,000   | 1,510            | 9,004,000       |
| July and August, 1861, 3½ per cent ..... R. | 35,550        |              |             | 16               | 35,550          |
| March 3, 1863, 3½ per cent... R.            | 10,500        |              |             | 7                | 10,500          |
| 5 per cent. funded, 3½ per cent ..... R.    | 63,650        |              |             | 38               | 63,750          |
| 5 per cent. funded D. C. .... { C.          | 2,000         | 6,000        |             | 8                | 8,000           |
| { R.                                        | 3,000         |              | 5,000       | 8                | 8,000           |
| 3.65 per cent. funded D. C. { C.            | 1,150         | 329,000      |             | 1,131            | 330,150         |
| { R.                                        | 2,000         |              | 1,090,000   | 444              | 1,092,000       |
| 1861, February 8, 6 per cent ..... R.       | 2,000         |              |             | 2                | 2,000           |
| 1861, July and August, 6 per cent ..... R.  | 3,250         |              |             | 9                | 3,250           |
| 1863, March 3, 6 per cent.. { C.            | 26,000        |              |             | 27               | 26,000          |
| { R.                                        | 3,400         |              |             | 7                | 3,400           |
| 1881, funded 5 per cent.... { C.            | 10,350        |              |             | 15               | 10,350          |
| { R.                                        | 11,550        |              |             | 24               | 11,550          |
| 1862, February 25, 6 per cent ..... R.      | 23,000        |              |             | 19               | 23,000          |
| 1864, June 30, 6 per cent... { C.           | 1,500         |              |             | 8                | 1,500           |
| { R.                                        | 800           |              |             | 4                | 800             |
| 1864, 10-40's, 5 per cent .... { C.         | 200           |              |             | 4                | 200             |
| { R.                                        | 650           |              |             | 7                | 650             |
| 1865, March 3, 6 per cent.. { C.            | 3,000         |              |             | 3                | 3,000           |
| { R.                                        | 8,000         |              |             | 12               | 8,000           |
| 1865, consols, 6 per cent.. { C.            | 30,950        |              |             | 46               | 30,950          |
| { R.                                        | 2,000         |              |             | 2                | 2,000           |
| 1867, consols, 6 per cent... { C.           | 71,850        |              |             | 168              | 71,850          |
| { R.                                        | 2,250         |              |             | 6                | 2,250           |
| 1868, consols, 6 per cent... { C.           | 3,150         |              |             | 11               | 3,150           |
| { R.                                        |               |              |             |                  |                 |
| Oregon war debt ..... C.                    | 100           |              |             | 2                | 100             |
| Total.....                                  | 153,944,200   | 19,139,700   | 151,935,850 | 106,173          | 325,019,750     |



**C.—TRANSACTIONS IN SPANISH INDEMNITY BONDS (act of Congress June 7, 1836).**

| Year.     | Issued on transfers. |              | Canceled on transfers. |              |
|-----------|----------------------|--------------|------------------------|--------------|
|           | No. bonds.           | Amount.      | No. bonds.             | Amount.      |
| 1887..... | 16                   | \$165,404.58 | 15                     | \$165,404.58 |
| 1886..... | 5                    | 16,721.14    | 5                      | 16,721.14    |

**D.—GENERAL SUMMARY OF UNISSUED BONDS.**

|                                 | Number. | Amount.     |
|---------------------------------|---------|-------------|
| On hand July 1, 1886:           |         |             |
| Coupon bonds.....               | 9,076   | \$1,057,200 |
| Registered bonds.....           | 188,234 | 739,456,400 |
| District of Columbia bonds..... | 2,576   | 2,618,050   |
|                                 | 199,886 | 743,131,650 |
| New bonds received:             |         |             |
| District of Columbia bonds..... | 570     | 1,551,000   |
| Grand total.....                | 200,456 | 744,682,650 |

**Accounted for as follows :**

|                                 | Number. | Amount.     |
|---------------------------------|---------|-------------|
| Issued year 1886-'87:           |         |             |
| Coupon bonds.....               | 108     | \$14,200    |
| Registered bonds.....           | 34,018  | 169,672,250 |
| District of Columbia bonds..... | 494     | 1,433,150   |
|                                 | 34,620  | 171,119,600 |
| On hand June 30, 1887:          |         |             |
| Coupon bonds.....               | 8,968   | 1,043,000   |
| Registered bonds.....           | 154,216 | 569,784,150 |
| District of Columbia bonds..... | 2,652   | 2,735,900   |
| Total.....                      | 165,836 | 573,563,050 |
| Grand total.....                | 200,456 | 744,682,650 |

**E.—WORK PERFORMED BY THE LOAN DIVISION OF THE REGISTER'S OFFICE DURING THE YEAR ENDING JUNE 30, 1887.**

| Loans.                          | Preparations for record. |                |                               |                 |                                                    |
|---------------------------------|--------------------------|----------------|-------------------------------|-----------------|----------------------------------------------------|
|                                 | Issues.                  |                |                               | Canceled.       |                                                    |
|                                 | Jackets.                 | Bonds cut out. | Bonds inscribed and examined. | Cases indorsed. | Bonds counted and coupons or assignments examined. |
| 1891, funded 4½ per cent.....   | 265                      | 11,760         | 11,760                        | 2,678           | 20,723                                             |
| 1907, consols 4 per cent.....   | 766                      | 19,662         | 19,554                        | 4,564           | 54,328                                             |
| 1882, 3 per cent.....           |                          | 1,232          | 1,232                         | 4,570           | 27,584                                             |
| Pacific Railroads.....          |                          | 1,472          | 1,472                         | 206             | 1,510                                              |
| Matured loans.....              |                          |                |                               | 203             | 437                                                |
| District of Columbia bonds..... | 48                       | 494            | 480                           | 172             | 1,591                                              |
| Miscellaneous.....              |                          | 16             | 16                            | 9               | 15                                                 |
| Total.....                      | 1,079                    | 34,636         | 34,514                        | 12,402          | 106,188                                            |



## E.—WORK PERFORMED BY THE LOAN DIVISION, ETC.—Continued.

| Loans.                           | Records.              |                 |                      |                            |                 |                |                 |
|----------------------------------|-----------------------|-----------------|----------------------|----------------------------|-----------------|----------------|-----------------|
|                                  | Journals, Dr. and Cr. |                 | Ledgers.             |                            |                 | Numericals.    |                 |
|                                  | Bonds entered.        | Bonds examined. | Ledger items posted. | Loan account items posted. | Items examined. | Bonds entered. | Bonds examined. |
| 1891, funded 4½ per cent. ....   | 32,483                | 32,479          | 11,721               | 5,263                      | 12,036          | 21,718         | 20,275          |
| 1907, consols 4 per cent. ....   | 73,990                | 74,067          | 20,567               | 9,344                      | 26,096          | 53,802         | 69,311          |
| 1882, 3 per cent. ....           | 28,816                | 28,816          | 3,206                | 4,407                      | 5,646           | 25,258         | 44,427          |
| Pacific Railroads. ....          | 2,982                 | 2,982           | 1,278                | .....                      | 997             | 1,485          | 1,534           |
| Matured loans. ....              | 437                   | 79,553          | .....                | 18                         | 41,864          | 423            | .....           |
| District of Columbia bonds. .... | 2,085                 | 2,085           | 343                  | 181                        | 524             | 1,657          | 1,131           |
| Miscellaneous. ....              | 31                    | 31              | 570                  | .....                      | .....           | .....          | .....           |
| Total. ....                      | 140,824               | 220,013         | 37,685               | 19,213                     | 87,163          | 104,343        | 136,678         |

Deliveries from vault to clerks. .... \$171,352,400  
 Canceled bonds delivered to note and coupon division. .... 95,272,950

## NOTE, COUPON, AND CURRENCY DIVISION.

I.—NUMBER AND AMOUNT OF UNITED STATES TREASURY NOTES, GOLD CERTIFICATES, AND CURRENCY CERTIFICATES OF DEPOSIT, RECEIVED, COUNTED, ARRANGED, REGISTERED, AND REGISTRATION EXAMINED BY COMPARISON WITH THE NUMERICAL REGISTERS DURING THE FISCAL YEAR ENDING JUNE 30, 1887.

| Authorizing act.                                       | Report numbers (inclusive). | Number. | Amount.    |
|--------------------------------------------------------|-----------------------------|---------|------------|
| <i>One-year 5-per cent. Treasury notes.</i>            |                             |         |            |
| Act March 3, 1863. ....                                | 1 to 13                     | 42      | \$760      |
| <i>Two-year 5-per cent. Treasury notes.</i>            |                             |         |            |
| Act March 3, 1863:                                     |                             |         |            |
| Issued without coupons. ....                           | 1 to 5                      | 4       | 300        |
| Issued with coupons. ....                              | 1                           | 1       | 50         |
| <i>Three-year 6-per cent. compound-interest notes.</i> |                             |         |            |
| Acts March 3, 1863, and June 30, 1864. ....            | 1 to 12                     | 281     | 6,350      |
| <i>Three-year 7-30 Treasury notes.</i>                 |                             |         |            |
| Acts June 30, 1864, and March 3, 1865. ....            | 29588 to 257810             | 11      | 800        |
| <i>Gold certificates.</i>                              |                             |         |            |
| Act March 3, 1863. ....                                | 29589 to 257807             | 172     | 50,520     |
| <i>Currency certificates of deposit.</i>               |                             |         |            |
| Act June 8, 1872:                                      |                             |         |            |
| Series A. ....                                         | 29754                       | 1       | 5,000      |
| Series D. ....                                         | 257809                      | 4       | 40,000     |
| Series B. ....                                         | 29590 to 257809             | 425     | 2,125,000  |
| Series E. ....                                         | 29590 to 257809             | 3,686   | 36,860,000 |
| Total. ....                                            |                             | 4,627   | 39,088,780 |
| For year ending June 30, 1886. ....                    |                             | 6,863   | 58,009,550 |
| Decrease. ....                                         |                             | 2,236   | 18,920,770 |



II.—NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS ON HAND JULY 1, 1886, AND RECEIVED IN FISCAL YEAR ENDING JUNE 30, 1887, AND NUMBER COUNTED, REGISTERED, AND REGISTRATION EXAMINED BY COMPARISON WITH THE NUMERICAL REGISTERS DURING THE FISCAL YEAR ENDING JUNE 30, 1887.

| Loans.                                                      | Report numbers<br>(inclusive). | To be<br>counted. | To be reg-<br>istered. | To be<br>compared<br>with<br>registers, | Amount.           |
|-------------------------------------------------------------|--------------------------------|-------------------|------------------------|-----------------------------------------|-------------------|
| On hand July 1, 1886:                                       |                                |                   |                        |                                         |                   |
| Consols of 1907, 4 per cent.....                            | 248431 to 251905               | 92, 057           | 92, 057                | 92, 057                                 | \$12, 172, 844.00 |
| Received in Fiscal Year:                                    |                                |                   |                        |                                         |                   |
| July 17 and August 5, 1861, contin-<br>ued 3½ per cent..... | 252810                         | 1                 | 1                      | 1                                       | .87               |
| March 3, 1863, continued 3½ per cent.                       | 254120 to 255543               | 5                 | 5                      | 5                                       | 21.87             |
| Funded loan of 1881:                                        |                                |                   |                        |                                         |                   |
| 5 per cent.....                                             | 253172 to 253765               | 3                 | 3                      | 3                                       | 25.62             |
| Final dividend.....                                         | 253173                         | 1                 | 1                      | 1                                       | 14.01             |
| Continued 3½ per cent.....                                  | 252305 to 257782               | 34                | 34                     | 34                                      | 225.59            |
| July 12, 1882, 3 per cent.....                              | 253447 to 258324               | 8, 333            | 8, 333                 | 8, 333                                  | 3, 150, 861.53    |
| Funded loan of 1891, 4½ per cent...                         | 251757 to 257031               | 47, 458           | 47, 458                | 47, 458                                 | 8, 997, 329.75    |
| Consols of 1907, 4 per cent.....                            | 252132 to 257939               | 166, 886          | 166, 886               | 166, 886                                | 24, 747, 821.00   |
| Pacific railways.....                                       | 252649 to 258211               | 5, 817            | 5, 817                 | 5, 817                                  | 5, 800, 876.08    |
| District of Columbia:                                       |                                |                   |                        |                                         |                   |
| 3.65 per cent.....                                          | 252244 to 257943               | 1, 406            | 1, 406                 | 1, 406                                  | 619, 210.45       |
| Funded.....                                                 | 252680 to 256640               | 152               | 152                    | 152                                     | 34, 725.00        |
| Total.....                                                  |                                | 322, 153          | 322, 153               | 322, 153                                | 55, 523, 955.77   |
| Number counted.....                                         |                                | 311, 480          |                        |                                         |                   |
| Number registered.....                                      |                                |                   | 310, 840               |                                         |                   |
| Number examined.....                                        |                                |                   |                        | 297, 237                                | 51, 245, 094.97   |
| On hand July 1, 1887.....                                   |                                | 10, 673           | 11, 313                | 24, 916                                 | 4, 278, 860.80    |
| In fiscal year ending June 30, 1887.....                    |                                | 311, 480          | 310, 840               | 297, 237                                | 51, 245, 094.97   |
| In fiscal year ending June 30, 1886.....                    |                                | 481, 299          | 481, 209               | 481, 299                                | 70, 952, 568.20   |
| Decrease.....                                               |                                | 169, 819          | 170, 459               | 184, 062                                | 19, 707, 473.23   |

III.—NUMBER OF REDEEMED DETACHED COUPONS, OF VARIOUS LOANS, ON HAND JULY 1, 1886; THE NUMBER THAT WERE RECEIVED IN CURRENT FISCAL YEAR; THE NUMBER THAT WERE COUNTED TO VERIFY COMPTROLLER'S SCHEDULES; THE NUMBER THAT WERE ARRANGED NUMERICALLY AND COUNTED; THE NUMBER REGISTERED, EXAMINED, SCHEDULED, AND TRANSFERRED TO LEDGER DURING THE FISCAL YEAR ENDING JUNE 30, 1887.

|                                                                                                                        | To be<br>counted to<br>verify<br>Comp-<br>troller's<br>schedules. | To be<br>arranged<br>numeri-<br>cally and<br>counted. | To be<br>entered in<br>numerical<br>register. | To be<br>compared<br>with<br>numerical<br>register. | To be<br>scheduled<br>by loans,<br>dates, and<br>denomina-<br>tions. | To be<br>entered in<br>ledger. |
|------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------|-----------------------------------------------|-----------------------------------------------------|----------------------------------------------------------------------|--------------------------------|
| On hand July 1, 1886.....                                                                                              | 255, 141                                                          | 438, 439                                              | 1, 321, 214                                   | 2, 035, 774                                         | 2, 569, 482                                                          | 3, 643, 348                    |
| Received in fiscal year end-<br>ing June 30, 1887 (report<br>Nos., inclusive, 29569 to<br>29753 and 252244 to 257747). | 1, 404, 575                                                       | 1, 404, 575                                           | 1, 404, 575                                   | 1, 404, 575                                         | 1, 404, 575                                                          | 1, 404, 575                    |
| Total.....                                                                                                             | 1, 659, 716                                                       | 1, 843, 014                                           | 2, 725, 789                                   | 3, 440, 349                                         | 3, 974, 057                                                          | 5, 047, 923                    |
| Counted to verify Comp-<br>troller's schedules (to<br>257747).....                                                     | 1, 659, 716                                                       |                                                       |                                               |                                                     |                                                                      |                                |
| Arranged numerically and<br>counted (to 257518).....                                                                   |                                                                   | 1, 648, 844                                           |                                               |                                                     |                                                                      |                                |
| Registered (to 256412).....                                                                                            |                                                                   |                                                       | 2, 191, 501                                   |                                                     |                                                                      |                                |
| Examined (to 29707).....                                                                                               |                                                                   |                                                       |                                               | 2, 786, 848                                         |                                                                      |                                |
| Scheduled.....                                                                                                         |                                                                   |                                                       |                                               |                                                     | 2, 569, 482                                                          |                                |
| Entered in ledger.....                                                                                                 |                                                                   |                                                       |                                               |                                                     |                                                                      | 1, 976, 088                    |
| On hand July 1, 1887.....                                                                                              |                                                                   | 194, 170                                              | 534, 288                                      | 653, 501                                            | 1, 404, 575                                                          | 4, 071, 835                    |



## III.—NUMBER OF REDEEMED DETACHED COUPONS, ETC.—Continued.

|                                          | Arranged<br>numerically<br>and<br>counted. | Registered. | Examined.   | Scheduled.  | Entered<br>in ledger. |
|------------------------------------------|--------------------------------------------|-------------|-------------|-------------|-----------------------|
| In fiscal year ending June 30, 1887..... | 1, 648, 844                                | 2, 191, 501 | 2, 786, 848 | 2, 569, 482 | 1, 976, 088           |
| In fiscal year ending June 30, 1886..... | 2, 736, 026                                | 2, 902, 440 | 3, 087, 313 | 1, 682, 706 | 608, 840              |
| Decrease .....                           | 1, 087, 182                                | 710, 939    | 300, 465    | 886, 776    | 1, 367, 248           |
| Increase.....                            |                                            |             |             |             |                       |

## IV.—NUMBER AND AMOUNT OF REDEEMED UNITED STATES COUPON BONDS AND NUMBER OF ATTACHED COUPONS EXAMINED, COUNTED, ENTERED IN BLOTTERS, TRANSFERRED TO THE NUMERICAL REGISTERS, AND SCHEDULED IN DUPLICATE DURING THE FISCAL YEAR ENDING JUNE 30, 1887.

| Loan.                                     |      | Case numbers<br>(inclusive.) | Number of<br>bonds. | Amount of<br>bonds. | Number of<br>coupons<br>attached. |
|-------------------------------------------|------|------------------------------|---------------------|---------------------|-----------------------------------|
| Act February 8, 1861.....                 | { E. | 665 to 770                   | 1, 155              | \$1, 155, 000       | 4, 591                            |
|                                           | { R. | 1 to 611                     | 3, 521              | 3, 521, 000         | 2, 796                            |
|                                           | { T. | 12                           | 1                   | 1, 000              | 13                                |
| Act March 2, 1861 (Oregon war debt) ....  | { R. | 1 to 263                     | 3, 108              | 1, 086, 900         | 13, 763                           |
|                                           | { T. | 1 to 124                     | 1, 312              | 450, 500            | 16, 945                           |
| Acts July 17 and August 5, 1861.....      | R.   | 2086 to 2095                 | 14                  | 2, 050              | 8                                 |
| Act February 25, 1862:                    |      |                              |                     |                     |                                   |
| First series .....                        | R.   | 40243 to 40631               | 46                  | 16, 050             | 916                               |
| Second series .....                       | R.   | 40244 to 40635               | 104                 | 37, 750             | 2, 146                            |
| Third series .....                        | R.   | 40245 to 40664               | 109                 | 46, 550             | 1, 803                            |
| Fourth series .....                       | R.   | 40239 to 40663               | 380                 | 147, 150            | 5, 710                            |
| Act March 3, 1863.....                    | R.   | 1013 to 1015                 | 6                   | 1, 500              | .....                             |
| Act June 30, 1864 .....                   | R.   | 9202 to 9205                 | 8                   | 4, 300              | 111                               |
| Act March 3, 1864, 10-40s.....            | R.   | 5030 to 5078                 | 107                 | 66, 100             | 4, 359                            |
| Act March 3, 1865:                        |      |                              |                     |                     |                                   |
| First series.....                         | R.   | 10826 to 11006               | 287                 | 150, 950            | 4, 822                            |
| Second series.....                        | R.   | 44820 to 44843               | 33                  | 13, 900             | 542                               |
| Third series .....                        | R.   | 25899 to 47434               | 79, 928             | 30, 546, 700        | 1, 273, 267                       |
| Fourth series.....                        | R.   | 4618 to 4623                 | 60                  | 12, 250             | 1, 137                            |
| Funded loan of 1881 .....                 | R.   | 2944 to 2949                 | 18                  | 8, 100              | .....                             |
| District of Columbia, 3.65s.....          | E.   | 951 to 955                   | 119                 | 10, 000             | 9, 046                            |
| Louisville and Portland Canal Company.... | R.   | 254057                       | 4                   | 4, 000              | .....                             |
| Funded loan of 1891 .....                 | E.   | 2791 to 2996                 | 6, 162              | 5, 133, 650         | 119, 069                          |
| Consols of 1907 .....                     | { E. | 6931 to 10302                | 119, 580            | 50, 002, 700        | 10, 851, 040                      |
|                                           | { T. | 5                            | 4                   | 1, 300              | 329                               |
| Total .....                               |      |                              | 216, 066            | 92, 419, 400        | 12, 312, 413                      |
| For year ending June 30, 1886.....        |      |                              | 452, 899            | 296, 220, 650       | 3, 519, 081                       |
| Decrease .....                            |      |                              | 236, 833            | 203, 801, 250       | .....                             |
| Increase.....                             |      |                              |                     |                     | 8, 793, 332                       |



**V.—NUMBER AND AMOUNT OF UNITED STATES NOTES, DEMAND NOTES, SILVER CERTIFICATES, GOLD COIN CERTIFICATES, 4 PER CENT. REFUNDING CERTIFICATES PAYABLE TO BEARER, AND FRACTIONAL CURRENCY EXAMINED, COUNTED, CANCELED, AND DESTROYED DURING THE FISCAL YEAR ENDING JUNE 30, 1887.**

|                                                        | Number.      | Amount.      | Total amount.  |
|--------------------------------------------------------|--------------|--------------|----------------|
| United States notes :                                  |              |              |                |
| New issue.....                                         | 37, 723      | \$402, 490   |                |
| Series 1869 .....                                      | 324, 081     | 4, 492, 108  |                |
| Series 1874 .....                                      | 39, 445      | 1, 347, 980  |                |
| Series 1875 .....                                      | 391, 875     | 4, 470, 780  |                |
| Series 1878 .....                                      | 542, 272     | 14, 111, 000 |                |
| Series 1880 .....                                      | 16, 897, 120 | 48, 837, 738 |                |
|                                                        |              |              | \$73, 662, 096 |
| United States demand notes .....                       | 28           | 240          | 240            |
| United States silver certificates :                    |              |              |                |
| Series 1878, Washington.....                           | 17, 555      | 658, 500     |                |
| Series 1880, Washington.....                           | 865, 933     | 20, 133, 880 |                |
| Series 1886, Washington.....                           | 227, 324     | 376, 009     |                |
| Series 1878, New York.....                             | 6, 537       | 229, 100     |                |
| Series 1880, New York.....                             | 33, 788      | 433, 220     |                |
| Series 1878, San Francisco.....                        | 534          | 29, 550      |                |
|                                                        |              |              | 21, 860, 259   |
| United States gold certificates :                      |              |              |                |
| Series 1882, Washington.....                           | 9, 627       | 593, 350     |                |
| Series 1882, New York.....                             | 88, 240      | 9, 009, 900  |                |
|                                                        |              |              | 9, 603, 250    |
| United States 4 per cent. refunding certificates ..... | 3, 275       | 32, 750      | 32, 750        |
| United States fractional currency.....                 | 30, 992      | 5, 466       | 5, 466         |
| Total.....                                             | 19, 516, 349 |              | 105, 164, 061  |
| For year ending June 30, 1886.....                     | 15, 885, 489 |              | 102, 363, 991  |
| Excess over the year 1886.....                         | 3, 630, 860  |              | 2, 800, 070    |

**VI.—WORK PERFORMED OTHER THAN CURRENT DURING THE FISCAL YEAR ENDING JUNE 30, 1887.**

|                                                   | Report numbers (inclusive). | Counted. | Compared with registers. |
|---------------------------------------------------|-----------------------------|----------|--------------------------|
| Interest checks, consols of 1907, 4 per cent..... | 217235 to 239659            | 640, 276 | 640, 276                 |
| Currency certificates of deposit ;                |                             |          |                          |
| Series A.....                                     | 26140 to 29300              | 9, 042   | 9, 042                   |
| Series D.....                                     | 26140 to 29300              | 15, 144  | 15, 144                  |
| Certificates of indebtedness, act March 1, 1862.  |                             |          |                          |
| First issue .....                                 | 11132 to 27560              | 43, 856  | 222, 328                 |
| Second issue .....                                | 18373 to 24530              |          | 24, 746                  |
| Irregular issue .....                             | 11124 to 13075              |          | 13                       |
| Total.....                                        |                             | 708, 318 | 911, 549                 |

|                                                                                                                            | Tied into 100s and 1,000s. | Labeled. | Number.      | Amount.             |
|----------------------------------------------------------------------------------------------------------------------------|----------------------------|----------|--------------|---------------------|
| Interest checks, consols of 1907, 4 per cent.....                                                                          | 640, 276                   | 640, 276 | 640, 276     | \$119, 792, 593. 01 |
| Currency certificates of deposit :                                                                                         |                            |          |              |                     |
| Series A.....                                                                                                              | 9, 042                     | 9, 042   | 9, 042       | 45, 210, 000. 00    |
| Series D.....                                                                                                              | 15, 144                    | 15, 144  | 15, 144      | 151, 440, 000. 00   |
| Certificates of indebtedness, act March 1, 1862 :                                                                          |                            |          |              |                     |
| First issue .....                                                                                                          | 222, 328                   | 222, 328 | 222, 328     | 497, 000, 000. 00   |
| Second issue .....                                                                                                         | 24, 746                    | 24, 746  | 24, 746      | 63, 158, 000. 00    |
| Irregular issue.....                                                                                                       | 13                         | 13       | 13           | 1, 591, 241. 65     |
| Total.....                                                                                                                 | 911, 549                   | 911, 549 | 911, 549     | 878, 191, 834. 66   |
| Entries in the numerical registers examined to ascertain the numbers of outstanding bonds and notes of various loans ..... |                            |          | 10, 211, 088 |                     |
| Coupons recounted .....                                                                                                    |                            |          | 123, 020     |                     |
| Number of days copying warrants and accounts in connection with the Alabama claims .....                                   |                            |          | 368½         |                     |



**VII.—NUMBER AND AMOUNT OF REDEEMED UNITED STATES COUPON BONDS AND NUMBER OF ATTACHED COUPONS THAT, AFTER EXAMINATION, REGISTRATION, ETC., HAVE BEEN DELIVERED TO THE DESTRUCTION COMMITTEE TO BE BURNED OR MACERATED.**

| Loan.                                                               | Case num-<br>bers (in-<br>clusive). | Number<br>of bonds.        | Amount of<br>bonds.                    | Number<br>of coupons<br>attached. |
|---------------------------------------------------------------------|-------------------------------------|----------------------------|----------------------------------------|-----------------------------------|
| Act March 31, 1848 ..... { E.<br>R.                                 | 1 to 60<br>1 to 459                 | 263<br>6,606               | \$372,000<br>7,862,000                 | 961<br>68,289                     |
| Total .....                                                         |                                     | 6,869                      | 8,234,000                              | 69,250                            |
| Act June 14, 1858 ..... { E.<br>R.<br>T.                            | 1 to 169<br>1 to 397<br>1 to 92     | 3,810<br>13,596<br>1,578   | 3,810,000<br>13,596,000<br>1,578,000   | 49,780<br>1,440<br>17,051         |
| Total .....                                                         |                                     | 18,984                     | 18,984,000                             | 68,271                            |
| Act June 22, 1860 ..... { E.<br>R.<br>T.                            | 1 to 45<br>1 to 22<br>1 to 7        | 735<br>937<br>59           | 735,000<br>937,000<br>59,000           | 6,641<br>653<br>254               |
| Total .....                                                         |                                     | 1,731                      | 1,731,000                              | 7,548                             |
| Act February 8, 1861 ..... { E.<br>T.                               | 1 to 664<br>1 to 11                 | 3,851<br>155               | 3,851,000<br>155,000                   | 108,739<br>4,124                  |
| Total .....                                                         |                                     | 4,006                      | 4,006,008                              | 112,863                           |
| Acts July 17 and August 5, 1861 ..... { E.<br>T.                    | 1 to *4285<br>1                     | 98,530<br>1                | 73,434,800<br>1,000                    | 2,824,419<br>27                   |
| Total .....                                                         |                                     | 98,531                     | 73,435,800                             | 2,824,476                         |
| Act February 25, 1862, first series ..... { E.<br>R.<br>T.          | 2 to 3514<br>1 to 9821<br>2 to 343  | 25,728<br>158,618<br>3,166 | 16,475,800<br>82,282,800<br>1,030,900  | 823,639<br>3,174,245<br>87,484    |
| Total .....                                                         |                                     | 187,512                    | 99,789,500                             | 4,085,368                         |
| Act February 25, 1862, second series ..... { E.<br>R.<br>T.         | 2 to 3632<br>1 to 17942<br>1 to 349 | 25,390<br>176,153<br>4,137 | 15,288,400<br>83,087,750<br>1,204,850  | 815,342<br>3,273,039<br>113,595   |
| Total .....                                                         |                                     | 205,680                    | 99,581,000                             | 4,201,976                         |
| Act February 25, 1862, third series ..... { E.<br>R.<br>T.          | 2 to 3739<br>1 to 29559<br>2 to 346 | 21,636<br>155,420<br>2,763 | 13,555,900<br>84,939,900<br>710,350    | 677,318<br>2,519,050<br>74,609    |
| Total .....                                                         |                                     | 179,819                    | 99,206,150                             | 3,270,977                         |
| Act February 25, 1862, fourth series ..... { E.<br>R.<br>T.         | 1 to 3845<br>1 to 39680<br>3 to 351 | 40,004<br>234,621<br>4,707 | 22,695,650<br>128,365,550<br>1,449,300 | 1,151,568<br>3,293,484<br>128,368 |
| Total .....                                                         |                                     | 279,332                    | 152,510,500                            | 4,573,420                         |
| Act March 3, 1863 ..... E.                                          | 1 to 2607                           | 46,876                     | 35,625,150                             | 1,409,387                         |
| Act March 3, 1864, 10-40s ..... { E.<br>R.<br>T.                    | 1 to 5246<br>1 to 3<br>1 to 86      | 169,575<br>1,998<br>1,479  | 100,143,800<br>1,501,500<br>1,230,500  | 10,275,523<br>145,717<br>98,524   |
| Total .....                                                         |                                     | 173,052                    | 102,875,800                            | 10,519,764                        |
| Act June 30, 1864 ..... { E.<br>R.<br>T.                            | 1 to 3153<br>1 to 8474<br>1 to 24   | 82,974<br>73,136<br>333    | 65,132,850<br>49,493,400<br>288,000    | 2,967,079<br>1,535,779<br>10,671  |
| Total .....                                                         |                                     | 156,443                    | 114,914,250                            | 4,513,529                         |
| Act March 3, 1865, first series, May and Nov. .... { E.<br>R.<br>T. | 1 to 2930<br>1 to 10826<br>1 to 13  | 67,223<br>160,198<br>257   | 52,567,850<br>125,280,000<br>214,200   | 2,296,144<br>2,844,761<br>9,117   |
| Total .....                                                         |                                     | 227,678                    | 178,062,050                            | 5,150,022                         |

\* Except case No. 3241, which is on file.



VII.—NUMBER AND AMOUNT OF REDEEMED UNITED STATES COUPON BONDS, AND NUMBER OF ATTACHED COUPONS, ETC.—Continued.

| Loan.                                                    | Case num-<br>bers (in-<br>clusive).         | Number<br>of bonds.      | Amount of<br>bonds.                   | Number<br>of coupons<br>attached. |
|----------------------------------------------------------|---------------------------------------------|--------------------------|---------------------------------------|-----------------------------------|
| Act March 3, 1865, second series, consols . . . . .      | { E. 1 to 5409<br>R. 1 to 304<br>T. 1 to 8  | 148,278<br>99,182<br>243 | \$86,820,050<br>52,790,950<br>233,050 | 4,443,247<br>2,689,744<br>8,009   |
| Total . . . . .                                          |                                             | 247,703                  | 139,844,050                           | 7,141,000                         |
| Act March 3, 1865, third series, consols 1867 . . . . .  | { E. 1 to 4638<br>R. 1 to 244<br>T. 1 to 21 | 190,584<br>64,896<br>253 | 67,587,150<br>25,144,700<br>215,350   | 6,259,733<br>2,052,279<br>9,043   |
| Total . . . . .                                          |                                             | 255,733                  | 92,947,200                            | 8,321,055                         |
| Act March 3, 1865, fourth series, consols 1868 . . . . . | { E. 1 to 1437<br>R. 1 to 104               | 34,996<br>4,827          | 13,209,000<br>1,259,850               | 1,189,928<br>154,413              |
| Total . . . . .                                          |                                             | 39,823                   | 14,468,850                            | 1,344,341                         |
| Funded loan of 1881 . . . . .                            | { E. 1 to 1897<br>T. 1 to 9                 | 54,435<br>151            | 48,162,700<br>151,000                 | 1,804,130<br>5,746                |
| Total . . . . .                                          |                                             | 54,586                   | 48,313,700                            | 1,809,876                         |
| District of Columbia 3.65s . . . . .                     | E. 1 to 616                                 | 22,982                   | 8,692,000                             | 2,180,017                         |
| Funded loan of 1891 . . . . .                            | E. 1 to 1136                                | 38,735                   | 33,784,150                            | 2,090,488                         |
| Consols of 1907 . . . . .                                | { E. 1 to 3240<br>T. 1                      | 116,927<br>50            | 94,632,300<br>50,000                  | 13,142,617<br>5,900               |
| Total . . . . .                                          |                                             | 116,977                  | 94,682,300                            | 13,148,517                        |

RECAPITULATION.

| Loan.                                     | Number of<br>bonds. | Amount of<br>bonds. | Number<br>of coupons<br>attached. |
|-------------------------------------------|---------------------|---------------------|-----------------------------------|
| Act March 31, 1848 . . . . .              | 6,869               | \$8,234,000         | 69,250                            |
| Act June 14, 1858 . . . . .               | 18,984              | 18,984,000          | 68,271                            |
| Act June 22, 1860 . . . . .               | 1,731               | 1,731,000           | 7,548                             |
| Act February 8, 1861 . . . . .            | 4,006               | 4,006,000           | 112,863                           |
| Acts July 17 and August 5, 1861 . . . . . | 98,531              | 73,435,800          | 2,824,476                         |
| Act February 25, 1862:                    |                     |                     |                                   |
| First series . . . . .                    | 187,512             | 99,789,500          | 4,085,368                         |
| Second series . . . . .                   | 205,680             | 99,581,000          | 4,201,976                         |
| Third series . . . . .                    | 179,819             | 99,206,150          | 3,270,977                         |
| Fourth series . . . . .                   | 279,332             | 152,510,500         | 4,573,420                         |
| Act March 3, 1863 . . . . .               | 46,876              | 35,625,150          | 1,409,387                         |
| Act March 3, 1864, 10-40s . . . . .       | 173,052             | 102,875,800         | 10,519,764                        |
| Act June 30, 1864 . . . . .               | 156,443             | 114,914,250         | 4,513,529                         |
| Act March 3, 1865:                        |                     |                     |                                   |
| First series, May and November . . . . .  | 227,678             | 178,062,050         | 5,150,022                         |
| Second series, consols 1865 . . . . .     | 247,703             | 139,844,050         | 7,141,000                         |
| Third series, consols 1867 . . . . .      | 255,733             | 92,947,200          | 8,321,055                         |
| Fourth series consols 1868 . . . . .      | 39,823              | 14,468,850          | 1,344,341                         |
| Funded loan of 1881 . . . . .             | 54,586              | 48,313,700          | 1,809,876                         |
| District of Columbia 3.65s . . . . .      | 22,982              | 8,692,000           | 2,180,017                         |
| Funded loan of 1891 . . . . .             | 38,735              | 33,784,150          | 2,090,488                         |
| Consols of 1907 . . . . .                 | 116,977             | 94,682,300          | 13,148,517                        |
| Total . . . . .                           | 2,363,052           | 1,421,687,450       | 76,842,145                        |



**VIII.—NUMBER AND AMOUNT OF REDEEMED UNITED STATES BONDS AND NUMBER OF ATTACHED COUPONS THAT HAVE BEEN EXAMINED, REGISTERED, AND SCHEDULED IN DUPLICATE, AND ARE ON FILE IN THE NOTE, COUPON, AND CURRENCY DIVISION, JUNE 30, 1887.**

| Loan.                                                   |                                 | Case numbers<br>(inclusive).                             | Number of<br>bonds.                   | Amount of<br>bonds.                                    | Number<br>of coupons<br>attached.       |
|---------------------------------------------------------|---------------------------------|----------------------------------------------------------|---------------------------------------|--------------------------------------------------------|-----------------------------------------|
| Act February 8, 1861 .....                              | { E.<br>R.<br>T.                | 665 to 770<br>1 to 611<br>12                             | 1,155<br>3,521<br>1                   | \$1,155,000<br>3,521,000<br>1,000                      | 4,591<br>2,796<br>13                    |
| Total .....                                             |                                 |                                                          | 4,677                                 | 4,677,000                                              | 7,400                                   |
| Act July 17 and August 5, 1861 .....                    | { E.<br>E.<br>R.<br>E. E.<br>T. | 3241<br>4286 to 5320<br>1 to 2095<br>1 to 2479<br>2 to 4 | 1<br>21,700<br>38,086<br>33,365<br>20 | 50<br>14,692,750<br>25,414,050<br>23,971,500<br>19,000 | 24<br>88,563<br>44,704<br>.....<br>210  |
| Total .....                                             |                                 |                                                          | 93,172                                | 64,097,350                                             | 133,501                                 |
| Act February 25, 1862:                                  |                                 |                                                          |                                       |                                                        |                                         |
| First series .....                                      | { R.<br>T.                      | 9938 to 40631<br>338                                     | 800<br>1                              | 191,700<br>500                                         | 15,048<br>.....                         |
| Second series .....                                     | R.                              | 18755 to 40635                                           | 1,245                                 | 334,200                                                | 21,404                                  |
| Third series .....                                      | R.                              | 30421 to 40664                                           | 1,946                                 | 711,550                                                | 27,543                                  |
| Fourth series .....                                     | R.                              | 39695 to 40663                                           | 995                                   | 329,200                                                | 13,444                                  |
| Total .....                                             |                                 |                                                          | 4,987                                 | 1,567,150                                              | 77,439                                  |
| Act March 3, 1863 .....                                 | { E.<br>R.<br>E. E.             | 2608 to 3118<br>1 to 1015<br>1 to 1099                   | 6,626<br>13,702<br>9,467              | 4,395,400<br>9,794,900<br>7,346,950                    | 26,335<br>17,907<br>.....               |
| Total .....                                             |                                 |                                                          | 29,795                                | 21,537,250                                             | 44,242                                  |
| Act March 3, 1864, 10-40s .....                         | { E.<br>R.<br>T.                | 5247 to 5579<br>4 to 5078<br>87 to 89                    | 4,770<br>72,490<br>26                 | 3,082,650<br>49,715,050<br>26,000                      | 215,208<br>3,220,538<br>1,503           |
| Total .....                                             |                                 |                                                          | 77,286                                | 52,823,700                                             | 3,437,249                               |
| Act June 30, 1864 .....                                 | R.                              | 8475 to 9205                                             | 1,082                                 | 471,800                                                | 19,235                                  |
| Act March 3, 1865, first series, May and November ..... | { T.<br>R.                      | 14 to 25<br>10826 to 11006                               | 103<br>287                            | \$100,150<br>150,950                                   | 3,241<br>4,822                          |
| Total .....                                             |                                 |                                                          | 390                                   | 251,100                                                | 8,063                                   |
| Act March 3, 1865, second series, consols 1865 .....    | { E.<br>R.<br>T.                | 5410 to 6857<br>305 to 44843<br>9 to 28                  | 62,743<br>229,853<br>219              | 29,555,750<br>112,699,800<br>208,150                   | 943,234<br>3,234,502<br>6,772           |
| Total .....                                             |                                 |                                                          | 292,815                               | 142,463,700                                            | 4,184,508                               |
| Act March 3, 1865, third series, consols 1867 .....     | { E.<br>R.                      | 4639 to 7200<br>245 to 47434                             | 100,286<br>358,468                    | 47,715,650<br>172,141,900                              | 1,774,251<br>5,729,543                  |
| Total .....                                             |                                 |                                                          | 458,754                               | 219,857,550                                            | 7,503,794                               |
| Act March 3, 1865, fourth series, consols 1868 .....    | { E.<br>R.<br>T.                | 1438 to 1785<br>105 to 4623<br>1 to 5                    | 5,081<br>46,024<br>7                  | 1,794,000<br>20,881,950<br>2,000                       | 105,151<br>814,308<br>245               |
| Total .....                                             |                                 |                                                          | 51,112                                | 22,677,950                                             | 919,704                                 |
| Funded loan of 1881 .....                               | { E.<br>R.<br>E. E.<br>T.       | 1898 to 4840<br>1 to 2949<br>1 to 3681<br>10 to 12       | 171,382<br>72,315<br>141,020<br>509   | 137,255,550<br>55,878,450<br>108,494,500<br>3,501,000  | 1,120,876<br>180,719<br>.....<br>15,290 |
| Total .....                                             |                                 |                                                          | 385,226                               | 305,129,500                                            | 1,316,885                               |
| District of Columbia 3.65s .....                        | { E.<br>R.                      | 617 to 955<br>1 to 31                                    | 6,700<br>692                          | 2,558,000<br>290,650                                   | 560,764<br>61,714                       |
| Total .....                                             |                                 |                                                          | 7,392                                 | 2,848,650                                              | 622,478                                 |
| Funded loan of 1891 .....                               | E.                              | 1137 to 2996                                             | 47,360                                | 40,141,550                                             | 1,673,806                               |



## VIII.—NUMBER AND AMOUNT OF REDEEMED BONDS, ETC.—Continued.

| Loan.                                 |                  | Case numbers<br>(inclusive).       | Number of<br>bonds.  | Amount of<br>bonds.               | Number<br>of coupons<br>attached. |
|---------------------------------------|------------------|------------------------------------|----------------------|-----------------------------------|-----------------------------------|
| Consols of 1907.....                  | { E.<br>R.<br>T. | 3241 to 10302<br>1 to 11<br>2 to 5 | 269,034<br>995<br>19 | \$115,616,100<br>950,000<br>5,050 | 26,557,195<br>108,454<br>1,667    |
| Total.....                            |                  |                                    | 270,048              | 116,571,150                       | 26,667,316                        |
| Louisville and Portland Canal Co..... | { Assets.<br>R.  | 19947 to 254057                    | 425<br>1,170         | 425,000<br>1,170,000              | 610<br>321                        |
| Total.....                            |                  |                                    | 1,595                | 1,595,000                         | 931                               |

## RECAPITULATION.

| Loan.                                      | Number of<br>bonds. | Amount of<br>bonds. | Number<br>of coupons<br>attached. |
|--------------------------------------------|---------------------|---------------------|-----------------------------------|
| Act February 8, 1861.....                  | 4,677               | \$4,677,000         | 7,400                             |
| Act July 17 and August 5, 1861.....        | 93,172              | 64,097,350          | 133,501                           |
| Act February 25, 1862:                     |                     |                     |                                   |
| First series.....                          | 801                 | 192,200             | 15,048                            |
| Second series.....                         | 1,245               | 334,200             | 21,404                            |
| Third series.....                          | 1,946               | 711,550             | 27,543                            |
| Fourth series.....                         | 995                 | 329,200             | 13,444                            |
| Act March 3, 1863.....                     | 29,795              | 21,537,250          | 44,242                            |
| Act March 3, 1864, 10-40s.....             | 77,286              | 52,823,700          | 3,437,249                         |
| Act June 30, 1864.....                     | 1,082               | 471,800             | 19,235                            |
| Act March 3, 1865:                         |                     |                     |                                   |
| First series, May and November.....        | 390                 | 251,100             | 8,063                             |
| Second series, consols 1865.....           | 292,815             | 142,463,700         | 4,184,508                         |
| Third series, consols 1867.....            | 458,754             | 219,857,550         | 7,503,794                         |
| Fourth series, consols 1868.....           | 51,112              | 22,677,950          | 919,704                           |
| Funded loan of 1881.....                   | 385,226             | 305,129,500         | 1,316,885                         |
| District of Columbia 3-65s.....            | 7,392               | 2,848,650           | 622,478                           |
| Funded loan of 1891.....                   | 47,360              | 40,141,550          | 1,673,806                         |
| Consols of 1907.....                       | 270,048             | 116,571,150         | 26,667,316                        |
| Louisville and Portland Canal Company..... | 1,595               | 1,595,000           | 931                               |
| Total.....                                 | 1,725,691           | 996,710,400         | 46,616,551                        |



CONSOLIDATED RECAPITULATION OF REDEEMED UNITED STATES BONDS AND NUMBER OF ATTACHED COUPONS THAT HAVE BEEN DELIVERED TO THE DESTRUCTION COMMITTEE AND OF THOSE ON FILE IN THE NOTE, COUPON, AND CURRENCY DIVISION JUNE 30, 1887.

| Loan.                                                 |         | Case numbers<br>(inclusive). | Number of<br>bonds. | Amount of<br>bonds. | Number of<br>coupons<br>attached. |
|-------------------------------------------------------|---------|------------------------------|---------------------|---------------------|-----------------------------------|
| Act March 31, 1848.....                               | E.      | 1 to 60                      | 263                 | \$372,000           | 961                               |
|                                                       | R.      | 1 to 459                     | 6,606               | 7,862,000           | 68,289                            |
| Act June 14, 1858 .....                               | E.      | 1 to 169                     | 3,810               | 3,810,000           | 49,780                            |
|                                                       | R.      | 1 to 397                     | 13,596              | 13,596,000          | 1,440                             |
|                                                       | T.      | 1 to 92                      | 1,578               | 1,578,000           | 17,051                            |
| Act June 22, 1860 .....                               | E.      | 1 to 45                      | 735                 | 735,000             | 6,641                             |
|                                                       | R.      | 1 to 22                      | 937                 | 937,000             | 653                               |
|                                                       | T.      | 1 to 7                       | 59                  | 59,000              | 254                               |
| Act February 8, 1861.....                             | E.      | 1 to 770                     | 5,006               | 5,006,000           | 113,330                           |
|                                                       | R.      | 1 to 611                     | 3,521               | 3,521,000           | 2,796                             |
|                                                       | T.      | 1 to 12                      | 156                 | 156,000             | 4,137                             |
| Act July 17 and August 5, 1861 .....                  | E.      | 1 to 5320                    | 120,231             | 88,127,600          | 2,913,036                         |
|                                                       | R.      | 1 to 2095                    | 38,086              | 25,414,050          | 41,704                            |
|                                                       | E. E.   | 1 to 2479                    | 33,365              | 23,971,500          | -----                             |
|                                                       | T.      | 1 to 4                       | 21                  | 20,000              | 237                               |
| Act February 25, 1862, first series ..                | E.      | 2 to 3514                    | 25,728              | 16,475,800          | 823,639                           |
|                                                       | R.      | 1 to 40631                   | 159,418             | 82,474,500          | 3,189,293                         |
|                                                       | T.      | 2 to 343                     | 3,167               | 1,031,400           | 87,484                            |
| Act February 25, 1862, second series                  | E.      | 2 to 3632                    | 25,390              | 15,288,400          | 815,342                           |
|                                                       | R.      | 1 to 40635                   | 177,398             | 83,421,950          | 3,294,443                         |
|                                                       | T.      | 1 to 349                     | 4,137               | 1,204,850           | 113,595                           |
| Act February 25, 1862, third series ..                | E.      | 2 to 3739                    | 21,636              | 13,555,900          | 677,318                           |
|                                                       | R.      | 1 to 40664                   | 157,366             | 85,651,450          | 2,546,593                         |
|                                                       | T.      | 2 to 346                     | 2,763               | 710,350             | 74,609                            |
| Act February 25, 1862, fourth series                  | E.      | 1 to 3845                    | 40,004              | 22,695,650          | 1,151,568                         |
|                                                       | R.      | 1 to 40663                   | 235,616             | 128,691,750         | 3,306,928                         |
|                                                       | T.      | 3 to 351                     | 4,707               | 1,449,300           | 128,368                           |
| Act March 3, 1863.....                                | E.      | 1 to 3118                    | 53,502              | 40,020,550          | 1,435,722                         |
|                                                       | R.      | 1 to 1015                    | 13,702              | 9,794,900           | 17,907                            |
|                                                       | E. E.   | 1 to 1099                    | 9,467               | 7,346,950           | -----                             |
| Act March 3, 1864, 10-40s .....                       | E.      | 1 to 5579                    | 174,345             | 103,226,450         | 10,490,731                        |
|                                                       | R.      | 1 to 5078                    | 74,488              | 51,216,550          | 3,366,255                         |
|                                                       | T.      | 1 to 89                      | 1,505               | 1,256,500           | 100,027                           |
| Act June 30, 1864 .....                               | E.      | 1 to 3153                    | 82,974              | 65,132,850          | 2,967,079                         |
|                                                       | R.      | 1 to 9205                    | 74,218              | 49,965,200          | 1,555,014                         |
|                                                       | T.      | 1 to 24                      | 333                 | 288,000             | 10,671                            |
| Act March 3, 1865, first series, May<br>and November. | E.      | 1 to 2930                    | 67,223              | 52,567,850          | 2,296,144                         |
|                                                       | R.      | 1 to 11006                   | 160,485             | 125,430,950         | 2,849,583                         |
|                                                       | T.      | 1 to 25                      | 360                 | 314,350             | 12,358                            |
| Act March 3, 1865, second series,<br>consols 1865.    | E.      | 1 to 6857                    | 211,021             | 116,375,800         | 5,386,481                         |
|                                                       | R.      | 1 to 44843                   | 329,035             | 165,490,750         | 5,924,246                         |
|                                                       | T.      | 1 to 28                      | 462                 | 441,200             | 14,781                            |
| Act March 3, 1865, third series,<br>consols 1867.     | E.      | 1 to 7200                    | 290,870             | 115,302,800         | 8,033,984                         |
|                                                       | R.      | 1 to 47434                   | 423,364             | 197,286,600         | 7,781,822                         |
|                                                       | T.      | 1 to 21                      | 253                 | 215,350             | 9,043                             |
| Act March 3, 1865, fourth series,<br>consols 1868.    | E.      | 1 to 1785                    | 40,077              | 15,003,000          | 1,295,079                         |
|                                                       | R.      | 1 to 4623                    | 50,851              | 22,141,800          | 968,721                           |
|                                                       | T.      | 1 to 5                       | 7                   | 2,000               | 245                               |
| Funded loan of 1881.....                              | E.      | 1 to 4840                    | 225,817             | 185,418,250         | 2,925,006                         |
|                                                       | R.      | 1 to 2949                    | 72,315              | 55,878,450          | 180,719                           |
|                                                       | T.      | 1 to 12                      | 660                 | 3,652,000           | 21,036                            |
|                                                       | E. E.   | 1 to 3681                    | 141,020             | 108,494,500         | -----                             |
| District of Columbia 3.65s .....                      | E.      | 1 to 955                     | 29,682              | 11,250,000          | 2,740,781                         |
|                                                       | R.      | 1 to 31                      | 692                 | 290,650             | 61,714                            |
| Funded loan of 1891 .....                             | E.      | 1 to 2996                    | 86,095              | 73,925,700          | 3,764,294                         |
|                                                       | E.      | 1 to 10302                   | 385,961             | 210,248,400         | 39,699,812                        |
| Consols of 1907 .....                                 | R.      | 1 to 11                      | 995                 | 950,000             | 108,454                           |
|                                                       | T.      | 1 to 5                       | 69                  | 55,050              | 7,567                             |
| Louisville and Portland Canal Co..                    | R.      | 19947 to 254057              | 1,170               | 1,170,000           | 321                               |
|                                                       | Assets. | -----                        | 425                 | 425,000             | 610                               |
| Total .....                                           |         |                              | 4,088,743           | 2,418,397,850       | 123,458,696                       |

R.—Redemptions; *i. e.*, paid at maturity or under “calls.”

E.—Exchanges; *i. e.*, conversion into registered stock.

T.—Transfers; *i. e.*, exchange of a perfect for a mutilated bond, or of a large denomination for smaller ones, or *vice versa*.

E. E.—Exchange extensions; *i. e.*, conversion into registered stock at a lower rate of interest.

S. R.—Statistical redemption; *i. e.*, retired before issue.



The following redeemed United States coupon bonds, after having been entered in the numerical registers of the Note, Coupon, and Currency Division, are now on file in the Loan Division of the Register's Bureau :

| Loan.                                      | Case numbers<br>(inclusive). | Number of<br>bonds. | Amount of<br>bonds. | Number of<br>coupons<br>attached. |
|--------------------------------------------|------------------------------|---------------------|---------------------|-----------------------------------|
| Act April 15, 1842 .....                   | { R. 1 to 365                | 2,315               | \$1,773,000         | .....                             |
|                                            | { E. 1 to 229                |                     | 1,558,000           | .....                             |
| Act September 9, 1850 (Texan indemnity) .. | R. 1 to 138                  | 4,826               | 4,826,000           | 33,153                            |
| Act March 2, 1861 (Oregon war debt) ....   | { R. 1 to 263                | 3,108               | 1,086,900           | 13,763                            |
|                                            | { T. 1 to 124                | 1,312               | 450,500             | 16,945                            |
| Total .....                                | .....                        | 11,561              | 9,694,400           | 63,861                            |

The following United States coupon bonds were delivered to the destruction committee by the Loan Division of the Register's Bureau to be destroyed *statistically*, after having been entered in the numerical registers of the Note, Coupon, and Currency Division :

| Loan.                                | Case num-<br>bers (in-<br>clusive). | Number<br>of bonds. | Amount<br>of bonds. |
|--------------------------------------|-------------------------------------|---------------------|---------------------|
| Act April 15, 1842 .....             | S. R. 1                             | 98                  | \$128,000           |
| Act June 30, 1864 .....              | S. R. 1                             | 1,000               | 100,000             |
| Act March 3, 1865:                   |                                     |                     |                     |
| First series, May and November ..... | S. R. 1                             | 450                 | 450,000             |
| Third series, consols 1867 .....     | S. R. 1 and 2                       | 4,495               | 4,487,850           |
| Fourth series, consols, 1868 .....   | S. R. 1                             | 1,174               | 262,150             |
| Total .....                          | .....                               | 7,217               | 5,428,000           |

S. R.—Statistical redemptions; *i. e.*, retired before issue.



**IX.—NUMBER AND AMOUNT (FACE VALUE) OF REDEEMED (DETACHED) COUPONS RECEIVED IN THE NOTE, COUPON, AND CURRENCY DIVISION UP TO JUNE 30, 1887.**

[All except those reported "on hand July 1, 1887," in Statement III have been arranged numerically, counted, registered, registration examined by a comparison with the numerical registers, scheduled, and schedules transferred to ledger, as shown by the books of this division.]

| Authorizing act.                                      | Number of coupons. | Amount.               |
|-------------------------------------------------------|--------------------|-----------------------|
| Act April 15, 1842 .....                              | 42, 268            | \$1, 994, 580. 00     |
| Act March 3, 1843 .....                               | 26, 657            | 860, 925. 00          |
| Act March 31, 1848 .....                              | 222, 212           | 7, 664, 010. 00       |
| Act September 9, 1850 (Texan indemnity) .....         | 107, 805           | 2, 695, 125. 00       |
| Act June 14, 1858 .....                               | 459, 372           | 11, 484, 300. 00      |
| Act June 22, 1860 .....                               | 26, 318            | 657, 950. 00          |
| Act February 8, 1861 .....                            | 213, 653           | 6, 409, 590. 00       |
| Act March 2, 1861 (Oregon war) .....                  | 123, 553           | 1, 758, 128. 00       |
| Act July 17 and August 5, 1861 .....                  | 3, 503, 039        | 73, 323, 828. 00      |
| Act July 17, 1861 (old 7.30s) .....                   | 2, 326, 771        | 23, 652, 537. 42½     |
| Act February 25, 1862 .....                           | 15, 300, 118       | 238, 349, 340. 00     |
| Act March 3, 1863 (6 per cent.) .....                 | 1, 076, 886        | 23, 128, 457. 00      |
| Act March 3, 1863 (two-year 5 per cent.) .....        | 878, 988           | 7, 168, 556. 25       |
| Act March 3, 1864 (10-40s) .....                      | 2, 647, 955        | 46, 501, 698. 97      |
| Act June 30, 1864 .....                               | 1, 597, 919        | 32, 665, 235. 50      |
| Act March 3, 1865:                                    |                    |                       |
| First series .....                                    | 3, 516, 829        | 82, 293, 331. 50      |
| Second series, consols 1865 .....                     | 8, 181, 518        | 121, 047, 518. 00     |
| Third series, consols 1867 .....                      | 11, 669, 247       | 161, 039, 222. 50     |
| Fourth series, consols 1868 .....                     | 1, 283, 385        | 16, 336, 575. 50      |
| Act June 30, 1864, and March 3, 1865 (7.30s) .....    | 12, 835, 173       | 123, 329, 439. 17     |
| Act July 8, 1870 (certificates of indebtedness) ..... | 6, 102             | 122, 040. 00          |
| Louisville and Portland Canal Company .....           | 16, 349            | 490, 470. 00          |
| District of Columbia:                                 |                    |                       |
| Fifty-year 3.65, funded .....                         | 426, 802           | 2, 912, 585. 02½      |
| Six per cent., permanent improvement .....            | 168, 477           | 2, 017, 626. 00       |
| Seven per cent., permanent improvement .....          | 21, 954            | 413, 322. 00          |
| Twenty-year, funding .....                            | 62, 800            | 583, 654. 50          |
| Thirty-year, funding .....                            | 16, 376            | 328, 773. 00          |
| Ten-year, Bowen .....                                 | 3, 099             | 16, 821. 00           |
| Water stock .....                                     | 7, 057             | 246, 995. 00          |
| Market stock .....                                    | 2, 036             | 30, 516. 50           |
| Steam force pump .....                                | 10                 | 182. 50               |
| Five per cent. twenty-year, funding .....             | 12, 640            | 288, 685. 00          |
| Funded loan of 1881 (5 per cent.) .....               | 10, 231, 441       | 96, 728, 727. 13      |
| Funded loan of 1891 (4½ per cent.) .....              | 3, 451, 496        | 30, 767, 005. 00      |
| Consols of 1907 (4 per cent.) .....                   | 12, 582, 738       | 58, 057, 478. 50      |
| Total .....                                           | 93, 049, 043       | 1, 175, 365, 228. 96½ |

NOTE.—Until February, 1867, no Comptroller's schedules were received with these coupons, and recent references to those received prior to that date indicate that they were not accurately classified under their respective loans; but it is believed that in aggregate number and *face* value this statement is in the main correct.



**X.—REDEEMED UNITED STATES NOTES AND CERTIFICATES WHICH, AFTER REGISTRATION, HAVE BEEN DESTROYED OR ARE ON FILE IN THE NOTE, COUPON, AND CURRENCY DIVISION, JUNE 30, 1887.**

|                                                                          | Lot number. | Report number.  | Denominations. |       |         |         |         |          |         |           | Amount.         |
|--------------------------------------------------------------------------|-------------|-----------------|----------------|-------|---------|---------|---------|----------|---------|-----------|-----------------|
|                                                                          |             |                 | \$10.          | \$20. | \$50.   | \$100.  | \$500.  | \$1,000. | \$5,000 | \$10,000. |                 |
| Seven-thirty Treasury notes* (act July 17, 1861) :                       |             |                 |                |       |         |         |         |          |         |           |                 |
| Dated August 19, 1861.....                                               |             |                 |                |       | 71,641  | 90,000  | 24,200  | 22,922   | 1,089   |           | \$53,049,050.00 |
| Dated October 1, 1861.....                                               |             |                 |                |       | 82,365  | 103,075 | 46,391  | 37,998   | 1,871   |           | 84,974,250.00   |
| Dated October 1, 1861, issued on warrants.....                           |             |                 |                |       | 527     | 1,066   | 1,117   | 1,380    |         |           | 2,071,450.00    |
| Total issue.....                                                         |             |                 |                |       |         |         |         |          |         |           |                 |
| Redeemed.....                                                            |             | 11228 to 29344  |                |       | 154,533 | 194,141 | 71,708  | 62,300   | 2,960   |           | 140,094,750.00  |
| Outstanding.....                                                         |             |                 |                |       | 154,487 | 194,101 | 71,703  | 62,293   | 2,960   |           | 140,078,950.00  |
|                                                                          |             |                 |                |       | 46      | 40      | 5       | 7        |         |           | 15,800.00       |
| Seven-thirty Treasury notes, act June 30, 1864 (first series) :          |             |                 |                |       |         |         |         |          |         |           |                 |
| Printed.....                                                             |             |                 |                |       | 639,000 | 617,000 | 189,076 | 143,048  | 6,244   |           | 362,456,000.00  |
| Not issued.....                                                          |             |                 |                |       | 249,953 | 49,796  | 15,075  | 22,261   | 1,995   |           | 57,250,750.00   |
| Destroyed, having been received in exchange for other denominations..... |             |                 |                |       | 389,047 | 567,204 | 174,001 | 120,787  | 4,249   |           | 305,205,250.00  |
|                                                                          |             |                 |                |       |         | 5       | 23      | 10       | 5       |           | 47,000.00       |
| Burned with a captured train.....                                        |             |                 |                |       | 389,047 | 567,199 | 173,978 | 120,777  | 4,244   |           | 305,158,250.00  |
|                                                                          |             |                 |                |       | 10      | 30      | 13      | 10       |         |           | 20,000.00       |
| Canceled.....                                                            |             |                 |                |       | 389,037 | 567,169 | 173,965 | 120,767  | 4,244   |           | 305,138,250.00  |
| Issue.....                                                               |             |                 |                |       | 25,085  | 1,130   | 2,299   | 2,239    | 78      |           | 5,145,750.00    |
| Redeemed.....                                                            |             | 19741 to 257810 |                |       | 363,932 | 566,039 | 171,666 | 118,528  | 4,166   |           | 299,992,500.00  |
| Outstanding.....                                                         |             |                 |                |       | 363,665 | 565,807 | 171,648 | 118,523  | 4,166   |           | 299,940,950.00  |
|                                                                          |             |                 |                |       | 287     | 232     | 18      | 5        |         |           | 51,550.00       |
| Seven-thirty Treasury notes, act March 3, 1865 (second series) :         |             |                 |                |       |         |         |         |          |         |           |                 |
| Printed.....                                                             |             |                 |                |       | 180,251 | 339,773 | 175,800 | 180,272  | 4,090   |           | 331,911,850.00  |
| Destroyed, having been received in exchange for other denominations..... |             |                 |                |       | 3,325   | 1,546   | 118     | 307      | 45      |           | 911,850.00      |
| Issue.....                                                               |             |                 |                |       | 182,926 | 338,227 | 175,682 | 179,965  | 4,045   |           | 331,000,000.00  |
| Redeemed.....                                                            |             | 19248 to 257543 |                |       | 182,867 | 338,100 | 175,653 | 179,962  | 4,045   |           | 330,966,850.00  |
| Outstanding.....                                                         |             |                 |                |       | 59      | 127     | 29      | 3        |         |           | 33,150.00       |



[illegible]

\* Of these \$4,500 was not issued, but sent to the Register's office as statistical, and \$50,000 was an exchange of 100 \$500 notes for 10 of \$5,000, the real issue and redemption being \$95,000 less than the apparent.

† Thirteen of irregular denominations, aggregating \$1,591,241.65.



**X.—REDEEMED UNITED STATES NOTES AND CERTIFICATES WHICH, AFTER REGISTRATION, HAVE BEEN DESTROYED, OR ARE ON FILE, ETC.—**  
Continued.

|                                                                    | Lot number. | Report number.  | Denominations. |           |           |         |         |          |          |           | Amount.         |
|--------------------------------------------------------------------|-------------|-----------------|----------------|-----------|-----------|---------|---------|----------|----------|-----------|-----------------|
|                                                                    |             |                 | \$10.          | \$20.     | \$50.     | \$100.  | \$500.  | \$1,000. | \$5,000. | \$10,000. |                 |
| Three-year 6 per cent. compound-interest notes, act March 3, 1863: |             |                 |                |           |           |         |         |          |          |           |                 |
| Issue.....                                                         |             |                 | 87,536         |           | 54,960    | 39,444  | 20,852  |          |          |           | \$17,993,760.00 |
| Destroyed statistically.....                                       |             |                 | 2,596          |           | 14,780    | 268     | 4,404   |          |          |           | 2,993,760.00    |
| Redeemed and destroyed.....                                        | 5 to 591    |                 | 84,940         |           | 40,180    | 39,176  | 16,448  |          |          |           | 15,000,000.00   |
|                                                                    |             |                 | 84,742         |           | 40,115    | 39,114  | 16,439  |          |          |           | 14,984,070.00   |
| Outstanding.....                                                   |             |                 | 198            |           | 65        | 62      | 9       |          |          |           | 15,930.00       |
| Three-year 6 per cent. compound-interest notes, act June 30, 1864: |             |                 |                |           |           |         |         |          |          |           |                 |
| Issue.....                                                         |             |                 | 2,240,984      | 1,506,292 | 1,161,520 | 411,500 | 114,840 | 39,420   |          |           | 248,601,680.00  |
| Destroyed statistically.....                                       |             |                 | 16,984         | 8,692     | 4,320     | 700     | 40      | 20       |          |           | 669,680.00      |
| Lost in wreck of steamship <i>Golden Rule</i> , May 30, 1865.....  |             |                 | 2,224,000      | 1,497,600 | 1,157,200 | 410,800 | 114,800 | 39,400   |          |           | 247,932,000.00  |
| Redeemed and destroyed*.....                                       | 1 to 592    |                 |                |           |           |         |         | 1,000    |          |           | 1,000,000.00    |
| Outstanding.....                                                   |             |                 |                |           |           |         |         |          |          |           |                 |
| Gold certificates, act March 3, 1863:                              |             |                 |                |           |           |         |         |          |          |           |                 |
| Issue.....                                                         |             |                 | 2,224,000      | 1,497,600 | 1,157,200 | 410,800 | 114,800 | 38,400   |          |           | 246,932,000.00  |
| Redeemed and destroyed.....                                        | 1 to 524    |                 | 2,221,636      | 1,495,570 | 1,155,839 | 410,504 | 114,781 | 38,394   |          |           | 246,754,610.00  |
|                                                                    |             |                 | 2,364          | 2,030     | 1,361     | 296     | 19      | 6        |          |           | 177,390.00      |
| Redeemed and on file.....                                          |             | 26008 to 257807 |                | 48,000    |           | 116,449 | 18,000  | 60,000   | 64,600   | 2,500     | 429,604,900.00  |
|                                                                    |             |                 |                | 45,820    |           | 116,195 | 17,988  | 59,979   | 64,588   | 2,500     | 429,448,900.00  |
| Outstanding.....                                                   |             |                 |                | 2,180     |           | 254     | 12      | 21       | 12       |           | 156,000.00      |
|                                                                    |             |                 |                | 2,160     |           | 183     | 11      | 14       | 12       |           | 141,000.00      |
| Gold certificates, act March 3, 1863, series 1870:                 |             |                 |                | 20        |           | 71      | 1       | 7        |          |           | 15,000.00       |
| Issue.....                                                         |             |                 |                |           |           |         |         |          |          |           |                 |
| Redeemed and destroyed.....                                        | 1 to 167    |                 |                |           |           |         |         | 47,500   | 21,000   | 20,000    | 370,500,000.00  |
|                                                                    |             |                 |                |           |           |         |         | 21,238   | 8,131    | 7,600     | 144,105,000.00  |
| Redeemed and on file.....                                          |             | 26008 to 257807 |                |           |           |         |         | 26,262   | 12,869   | 12,400    | 226,395,000.00  |
|                                                                    |             |                 |                |           |           |         |         | 26,222   | 12,863   | 12,396    | 226,276,000.00  |



|                                                                      | 18 | 40 | 6 | 4 |                              |
|----------------------------------------------------------------------|----|----|---|---|------------------------------|
| Destroyed in Chicago fire                                            |    | 2  |   |   | 119,000.00<br>2,000.00       |
| Outstanding                                                          |    | 38 | 6 | 4 | 117,000.00                   |
| Gold certificates, act March 3, 1863, series 1871:                   |    |    |   |   |                              |
| Issue                                                                |    |    |   |   | 5,000,000.00                 |
| Redeemed and destroyed                                               |    |    |   |   | 952,800.00                   |
| Redeemed and on file                                                 |    |    |   |   | 4,047,200.00<br>4,041,600.00 |
| Destroyed in Chicago fire                                            |    |    |   |   | 5,600.00<br>200.00           |
| Outstanding                                                          |    |    |   |   | 5,400.00                     |
| Gold certificates, act March 3, 1863, series 1875:                   |    |    |   |   |                              |
| Issue                                                                |    |    |   |   | 143,029,400.00               |
| Redeemed                                                             |    |    |   |   | 140,789,800.00               |
| Outstanding                                                          |    |    |   |   | 2,239,600.00                 |
| Gold certificates, act March 3, 1863, special:                       |    |    |   |   |                              |
| Issue                                                                |    |    |   |   | 33,000,580.46                |
| Redeemed                                                             |    |    |   |   | 33,000,580.46                |
| Three per cent. certificates, acts March 2, 1867, and July 25, 1868: |    |    |   |   |                              |
| Issue                                                                |    |    |   |   | 85,155,000.00                |
| Redeemed                                                             |    |    |   |   | 85,150,000.00                |
| Outstanding                                                          |    |    |   |   | 5,000.00                     |
| Four per cent. refunding certificates, act February 26, 1879.        |    |    |   |   |                              |
| Payable to order:                                                    |    |    |   |   |                              |
| Issue                                                                |    |    |   |   | 58,500.00                    |
| Redeemed                                                             |    |    |   |   | 58,080.00                    |
| Outstanding                                                          |    |    |   |   | 420.00                       |
| Payable to bearer:                                                   |    |    |   |   |                              |
| Issue                                                                |    |    |   |   | 39,954,250.00                |
| Redeemed                                                             |    |    |   |   | 39,779,020.00                |
| Outstanding                                                          |    |    |   |   | 175,230.00                   |

\*Including \$910 (17 of \$10 and 37 of \$20) burned in safe of Adams Express Company on railroad.

NOTE.—It should be remembered that the Register's Office is the last to receive the redeemed securities of the Government, and therefore the amounts reported as "redeemed" will be less than the actual redemptions by the amount *in transitu*, and the amounts reported as "outstanding" correspondingly increased.



| Date   |      | Description         |  | Amount  |  |
|--------|------|---------------------|--|---------|--|
| Jan 1  | 1881 | Balance             |  | 100.00  |  |
| Jan 10 | 1881 | Received from A. B. |  | 50.00   |  |
| Jan 20 | 1881 | Received from C. D. |  | 25.00   |  |
| Jan 30 | 1881 | Received from E. F. |  | 75.00   |  |
| Feb 10 | 1881 | Received from G. H. |  | 100.00  |  |
| Feb 20 | 1881 | Received from I. J. |  | 50.00   |  |
| Feb 30 | 1881 | Received from K. L. |  | 25.00   |  |
| Mar 10 | 1881 | Received from M. N. |  | 75.00   |  |
| Mar 20 | 1881 | Received from O. P. |  | 100.00  |  |
| Mar 30 | 1881 | Received from Q. R. |  | 50.00   |  |
| Apr 10 | 1881 | Received from S. T. |  | 25.00   |  |
| Apr 20 | 1881 | Received from U. V. |  | 75.00   |  |
| Apr 30 | 1881 | Received from W. X. |  | 100.00  |  |
| May 10 | 1881 | Received from Y. Z. |  | 50.00   |  |
| May 20 | 1881 | Received from A. B. |  | 25.00   |  |
| May 30 | 1881 | Received from C. D. |  | 75.00   |  |
| Jun 10 | 1881 | Received from E. F. |  | 100.00  |  |
| Jun 20 | 1881 | Received from G. H. |  | 50.00   |  |
| Jun 30 | 1881 | Received from I. J. |  | 25.00   |  |
| Jul 10 | 1881 | Received from K. L. |  | 75.00   |  |
| Jul 20 | 1881 | Received from M. N. |  | 100.00  |  |
| Jul 30 | 1881 | Received from O. P. |  | 50.00   |  |
| Aug 10 | 1881 | Received from Q. R. |  | 25.00   |  |
| Aug 20 | 1881 | Received from S. T. |  | 75.00   |  |
| Aug 30 | 1881 | Received from U. V. |  | 100.00  |  |
| Sep 10 | 1881 | Received from W. X. |  | 50.00   |  |
| Sep 20 | 1881 | Received from Y. Z. |  | 25.00   |  |
| Sep 30 | 1881 | Received from A. B. |  | 75.00   |  |
| Oct 10 | 1881 | Received from C. D. |  | 100.00  |  |
| Oct 20 | 1881 | Received from E. F. |  | 50.00   |  |
| Oct 30 | 1881 | Received from G. H. |  | 25.00   |  |
| Nov 10 | 1881 | Received from I. J. |  | 75.00   |  |
| Nov 20 | 1881 | Received from K. L. |  | 100.00  |  |
| Nov 30 | 1881 | Received from M. N. |  | 50.00   |  |
| Dec 10 | 1881 | Received from O. P. |  | 25.00   |  |
| Dec 20 | 1881 | Received from Q. R. |  | 75.00   |  |
| Dec 30 | 1881 | Received from S. T. |  | 100.00  |  |
| Total  |      |                     |  | 2000.00 |  |



# RECEIPTS AND EXPENDITURES DIVISION STATEMENT.

STATEMENT OF THE RECEIPTS OF THE UNITED STATES FOR THE FISCAL YEAR ENDING  
JUNE 30, 1887.

## *From Customs.*

|                                                         | Tonnage.   | Duties on imports. |
|---------------------------------------------------------|------------|--------------------|
| J. P. Donworth, collector, Aroostook, Me .....          |            | \$22,750.10        |
| D. F. Davis, late collector, Bangor, Me .....           | \$131.31   | 56,443.84          |
| C. W. Roberts, collector, Bangor, Me .....              | 46.95      | 50,790.00          |
| F. B. Torry, collector, Bath, Me .....                  | 88.21      | 150,258.14         |
| E. Redman, collector, Frenchman's Bay, Me .....         | 61.94      | 197.08             |
| I. M. Boardman, late collector, Belfast, Me .....       | 136.56     | 1,508.91           |
| E. Cushing, collector, Belfast, Me .....                | 50.88      | 88.01              |
| N. B. Nutt, late collector, Passamaquoddy, Me .....     | 494.24     | 37,217.60          |
| S. D. Leavitt, collector, Passamaquoddy, Me .....       | 394.00     | 43,755.00          |
| J. L. Pierce, collector, Machias, Me .....              | 103.59     |                    |
| George Parcher, collector, Saco, Me .....               | 2.64       |                    |
| E. Sprague, late collector, Waldoborough, Me .....      | 471.72     | 116.62             |
| J. E. Moore, collector, Waldoborough, Me .....          | 140.40     | 79.13              |
| S. J. Anderson, collector, Portland, Me .....           | 7,474.24   | 832,401.07         |
| C. A. Spofford, collector, Castine, Me .....            | 30.47      | 128.47             |
| R. T. Rundlett, collector, Wiscasset, Me .....          | 79.71      | 420.00             |
| P. C. Wiggin, collector, Kennebunk, Me .....            |            | 157.52             |
| A. A. Hanscom, collector, Portsmouth, N. H .....        | 182.49     | 1,074.70           |
| B. B. Smalley, collector, Vermont, Vt .....             | 537.32     | 683,284.75         |
| F. B. Goss, collector, Barnstable, Mass .....           | 201.87     | 43.68              |
| L. Saltonstall, collector, Boston, Mass .....           | 44,543.78  | 22,957,854.15      |
| J. Brady, jr., collector, Fall River, Mass .....        | 44.43      | 46,119.18          |
| J. A. P. Allen, late collector, New Bedford, Mass ..... |            | 4,567.60           |
| W. Howland, collector, New Bedford, Mass .....          | 420.48     | 24,284.58          |
| F. A. Osgood, collector, Marblehead, Mass .....         | 80.37      | 2,625.81           |
| S. P. Coffin, collector, Edgartown, Mass .....          | 618.75     |                    |
| A. A. Gardner, collector, Nantucket, Mass .....         | 5.00       |                    |
| W. H. Huse, late collector, Newburyport, Mass .....     | 14.04      | 242.74             |
| George W. Jackman, collector, Newburyport, Mass .....   | 50.04      | 1,393.96           |
| S. H. Doten, late collector, Plymouth, Mass .....       |            | 10,643.85          |
| P. Cobb, collector, Plymouth, Mass .....                | 23.19      | 67,012.98          |
| R. T. Dodge, collector, Salem, Mass .....               | 371.19     | 29,494.64          |
| D. S. Presson, collector, Gloucester, Mass .....        | 1,350.93   | 8,110.56           |
| J. McWilliams, collector, Providence, R. I .....        | 479.37     | 221,148.41         |
| J. H. Cozzins, collector, Newport, R. I .....           | 82.29      | 1,122.69           |
| W. Goddard, collector, Fairfield, Conn .....            | 28.41      | 1,938.73           |
| C. C. Hubbard, collector, Middletown, Conn .....        |            | 237,554.30         |
| J. C. Byxbee, collector, New Haven, Conn .....          | 423.27     | 243,396.88         |
| B. R. Tate, collector, New London, Conn .....           | 72.93      | 14,679.76          |
| H. A. Hall, collector, Stonington, Conn .....           | 14.46      | 1,197.76           |
| A. D. Bissell, collector, Buffalo, N. Y .....           |            | 964,997.38         |
| E. L. Hedden, late collector, New York, N. Y .....      | 40,214.73  | 25,595,115.68      |
| D. Magone, collector, New York, N. Y .....              | 203,215.38 | 120,563,473.64     |
| G. W. Warren, late collector, Cape Vincent, N. Y .....  |            | 21,853.92          |
| H. E. Moore, collector, Cape Vincent, N. Y .....        |            | 7,345.00           |
| C. E. Morris, late collector, Genesee, N. Y .....       |            | 293,753.52         |
| J. W. Martin, collector, Genesee, N. Y .....            |            | 15,500.00          |
| O. W. Cutler, collector, Niagara, N. Y .....            | 829.26     | 358,127.33         |
| W. H. Daniels, collector, Oswegatchie, N. Y .....       | 155.49     | 235,537.59         |
| I. B. Poucher, collector, Oswego, N. Y .....            | 722.28     | 629,322.02         |
| H. Reed, collector, Champlain, N. Y .....               | 1,551.51   | 323,800.46         |
| A. D. Cole, collector, Albany, N. Y .....               |            | 103,647.58         |
| F. M. Porch, collector, Bridgeton, N. J .....           | 33.00      |                    |
| O. Kelly, collector, Perth Amboy, N. J .....            | 2,124.24   | 146,828.80         |
| W. A. Baldwin, collector, Newark, N. J .....            | 306.57     | 1,702.03           |
| J. Cadwalader, collector, Philadelphia, Pa .....        | 64,161.60  | 17,813,517.84      |
| D. O. Barr, collector, Pittsburgh, Pa .....             |            | 553,573.01         |
| R. H. Arbuckle, collector, Erie, Pa .....               |            | 5,445.78           |
| H. F. Pickels, collector, Delaware, Del .....           | 433.92     | 15,352.59          |
| J. B. Groome, collector, Baltimore, Md .....            | 35,651.79  | 2,994,779.48       |
| R. L. Cropley, collector, District of Columbia .....    | 75.81      | 26,674.48          |
| O. H. Russell, collector, Richmond, Va .....            | 493.12     | 40,047.47          |
| Carried forward .....                                   | 409,220.19 | 196,444,501.82     |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.--Continued.

*From Customs—Continued.*

|                                                          | Tonnage.     | Duties on imports. |
|----------------------------------------------------------|--------------|--------------------|
| Brought forward.....                                     | \$409,220.17 | \$196,444,501.82   |
| W. R. Mayo, collector, Norfolk, Va.....                  | 4,061.10     | 31,581.96          |
| B. P. Lee, collector, Yorktown, Va.....                  | 2,922.57     | 56,301.31          |
| J. P. Robinson, collector, Alexandria, Va.....           | 110.95       | 732.88             |
| A. C. Egarter, collector, Wheeling, W. Va.....           |              | 5,496.30           |
| C. H. Robinson, collector, Wilmington, N. C.....         | 3,136.46     | 19,922.73          |
| J. A. Richardson, collector, Pamlico, N. C.....          | 18.75        | 1,708.42           |
| T. D. Jewey, collector, Charleston, S. C.....            | 5,587.71     | 30,010.60          |
| H. W. Richardson, collector, Beaufort, S. C.....         | 1,699.61     | 429.79             |
| T. F. Johnson, late collector, Savannah, Ga.....         | 422.25       | 3,638.82           |
| J. F. Wheaton, collector, Savannah, Ga.....              | 9,481.86     | 26,717.91          |
| J. E. Dart, collector, Brunswick, Ga.....                | 3,429.85     | 1,720.76           |
| A. W. Wallace, collector, Atlanta, Ga.....               |              | 3,444.86           |
| E. A. McWhorter, collector, Saint Mary's, Ga.....        | 43.44        |                    |
| W. A. Mahoney, collector, Fernandina, Fla.....           | 377.00       | 261.10             |
| J. V. Harris, collector, Key West, Fla.....              | 1,141.74     | 716,538.47         |
| J. F. McDonnell, collector, Saint Mark's, Fla.....       | 33.18        |                    |
| E. Hopkins, collector, Saint John's, Fla.....            | 156.42       | 1,759.21           |
| J. J. McGuire, late collector, Pensacola, Fla.....       | 8,492.64     | 3,508.50           |
| S. A. Moreno, collector, Pensacola, Fla.....             | 5,421.86     | 4,209.85           |
| J. E. Grady, collector, Apalachicola, Fla.....           | 876.63       | 718.13             |
| F. E. Witzell, late collector, Saint Augustine, Fla..... | 4.00         |                    |
| T. B. Genover, collector, Saint Augustine, Fla.....      | 10.20        | 20.69              |
| W. G. Clarke, collector, Mobile, Ala.....                | 2,549.70     | 19,148.25          |
| T. M. Favre, collector, Pearl River, Miss.....           | 1,592.46     | 2,385.87           |
| W. T. Carrington, collector, Teché, La.....              | 2.90         | 22.91              |
| B. F. Jonas, collector, New Orleans, La.....             | 34,599.45    | 2,312,937.16       |
| C. C. Sweeney, collector, Galveston, Tex.....            | 5,924.44     | 165,525.33         |
| J. Magoffin, collector, Paso del Norte, Tex.....         | 32.64        | 51,871.15          |
| C. L. Thulkeld, collector, Saluria, Tex.....             |              | 32,527.57          |
| C. F. Bailey, collector, Corpus Christi, Tex.....        |              | 48,381.48          |
| J. J. Cocke, collector, Brazos, Tex.....                 | 18.66        | 29,350.44          |
| G. A. Hesson, late collector, Memphis, Tenn.....         |              | 4,956.54           |
| T. T. Tobin, collector, Memphis, Tenn.....               |              | 16,959.48          |
| G. S. Gillespie, collector, Chattanooga, Tenn.....       |              | 8,571.85           |
| J. T. Gotbright, collector, Louisville, Ky.....          |              | 316,842.67         |
| C. Rude, collector, Sandusky, Ohio.....                  | 9.16         | 566.49             |
| J. J. Finch, collector, Sandusky, Ohio.....              |              | 3,318.93           |
| J. B. Battelle, collector, Miami, Ohio.....              | 119.84       | 20,026.46          |
| W. Caldwell, collector, Cincinnati, Ohio.....            |              | 1,245,476.11       |
| W. J. McKinnie, collector, Cuyahoga, Ohio.....           | 179.61       | 293,983.09         |
| A. M. Kuhn, collector, Indianapolis, Ind.....            |              | 100,271.42         |
| A. F. Saburger, collector, Chicago, Ill.....             | 31.71        | 4,604,320.03       |
| Robert Branch, collector, Galena, Ill.....               |              | 1.00               |
| W. Livingstone, jr., collector, Detroit, Mich.....       | 193.87       | 295,748.44         |
| D. J. Campan, collector, Detroit, Mich.....              | 87.70        | 101,000.00         |
| C. H. Call, collector, Superior, Mich.....               | 127.54       | 6,621.62           |
| W. L. Bancroft, late collector, Huron, Mich.....         | 91.89        | 27,146.54          |
| W. Hartsuff, collector, Huron, Mich.....                 |              | 8,419.54           |
| C. A. Ward, collector, Huron, Mich.....                  | 18.27        | 109,430.80         |
| C. Krez, collector, Milwaukee, Wis.....                  | 17.43        | 249,027.57         |
| F. J. Phelps, collector, La Crosse, Wis.....             |              | 1.53               |
| A. Guemon, collector, Minnesota, Minn.....               |              | 97,559.36          |
| J. Farrington, acting collector, Minnesota, Minn.....    |              | 109,131.30         |
| H. B. Moore, collector, Duluth, Minn.....                | 11.70        | 4,352.01           |
| R. Armstrong, collector, Dubuque, Iowa.....              |              | 907.29             |
| R. D. Lancaster, collector, Saint Louis, Mo.....         |              | 1,626,119.46       |
| James Hunter, late collector, Saint Joseph, Mo.....      |              | 38,212.02          |
| J. V. Linde, collector, Saint Joseph, Mo.....            |              | 16,718.70          |
| J. Burns, collector, Kansas City, Mo.....                |              | 172,362.14         |
| R. C. Jordan, collector, Omaha, Nebr.....                |              | 26,597.16          |
| J. H. P. Voorhees, collector, Denver, Col.....           |              | 75,845.20          |
| T. A. Cummings, collector, Montana and Idaho.....        |              | 490.23             |
| J. Hobson, collector, Oregon, Oregon.....                | 3,154.23     | 79,371.66          |
| F. W. Shurtleff, collector, Willamette, Oregon.....      | 3,278.93     | 194,642.22         |
| A. W. Bash, late collector, Puget Sound, Wash.....       |              | 1,823.21           |
| H. F. Beecher, late collector, Puget Sound, Wash.....    | 3,789.80     | 13,996.11          |
| W. M. Harned, late collector, Puget Sound, Wash.....     | 1,648.71     | 3,442.40           |
| Q. A. Brooks, collector, Puget Sound, Wash.....          | 1,990.20     | 15,037.54          |
| P. French, collector, Sitka, Alaska.....                 | 52.81        | 2,858.40           |
| J. W. Cafferty, late collector, Sitka, Alaska.....       |              | 351.35             |
| W. H. Sears, late collector, San Francisco, Cal.....     |              | .03                |
| J. S. Hager, collector, San Francisco, Cal.....          | 40,901.79    | 6,696,225.07       |
| W. H. Pratt, collector, Humboldt, Cal.....               | 197.24       | 2,040.12           |
| G. A. Johnson, late collector, San Diego, Cal.....       | 267.19       | 6,024.41           |
| T. J. Arnold, collector, San Diego, Cal.....             | 1,009.81     | 21,498.00          |
| J. K. Brierly, late collector, Wilmington, Cal.....      | 1,483.11     | 22,191.30          |
| George Hurds, collector, Wilmington, Cal.....            | 3,146.64     | 67,854.33          |
|                                                          | *563,177.82  | 216,723,715.31     |
| Amount received from tonnage, as above.....              |              | 563,177.82         |
| Total receipts from customs.....                         |              | 217,286,893.13     |

\* This amount includes \$986,37 receipts from "unclaimed merchandise."



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Sales of Public Lands.*

|                                                                            |                                   |
|----------------------------------------------------------------------------|-----------------------------------|
| Brought forward .....                                                      | \$217, 286, 893. 13               |
| M. H. Maynard, receiver of public moneys, Marquette, Mich .....            | \$91 472. 41                      |
| L. G. Willcox, late receiver of public moneys, Detroit, Mich .....         | 4, 836. 84                        |
| J. M. Welch, receiver of public moneys, Detroit, Mich .....                | 2, 573. 54                        |
| G. B. Brooks, late receiver of public moneys, East Saginaw, Mich .....     | 3, 268. 97                        |
| B. M. Thompson, receiver of public moneys, East Saginaw, Mich .....        | 1, 403. 56                        |
| J. C. Dexter, late receiver of public moneys, Ionia, Mich .....            | 542. 12                           |
| W. H. C. Mitchell, late receiver of public moneys, Reed City, Mich .....   | 6, 409. 51                        |
| E. N. Fitch, receiver of public moneys, Reed City, Mich .....              | 3, 161. 48                        |
| E. B. Sanders, receiver of public moneys, Warsaw, Wis .....                | 129, 357. 62                      |
| A. A. Heald, receiver of public moneys, Falls Saint Croix, Wis .....       | 2, 607. 63                        |
| F. T. Boyd, receiver of public moneys, Ashland, Wis .....                  | 123, 098. 80                      |
| N. Thatcher, late receiver of public moneys, Menasha, Wis .....            | 296. 79                           |
| J. H. Jones, late receiver of public moneys, Menasha, Wis .....            | 3, 676. 48                        |
| P. O'Malley, receiver of public moneys, Menasha, Wis .....                 | 18, 147. 23                       |
| S. S. Kepler, receiver of public moneys, Eau Claire, Wis .....             | 27, 416. 82                       |
| O. C. Hals, receiver of public moneys, La Crosse, Wis .....                | 1, 900. 00                        |
| H. W. Stone, late receiver of public moneys, Benson, Minn .....            | 1, 998. 73                        |
| D. F. McDermott, receiver of public moneys, Benson, Minn .....             | 6, 035. 07                        |
| L. K. Aaker, receiver of public moneys, Crookston, Minn .....              | 41, 925. 69                       |
| S. Luce, late receiver of public moneys, Duluth, Minn .....                | 3, 229. 92                        |
| E. G. Swanstrom, receiver of public moneys, Duluth, Minn .....             | 259, 782. 35                      |
| W. B. Mitchell, late receiver of public moneys, Saint Cloud, Minn .....    | 1, 738. 87                        |
| C. F. McDonald, receiver of public moneys, Saint Cloud, Minn .....         | 125, 537. 74                      |
| H. Hill, late receiver of public moneys, Greenleaf, Minn .....             | 1, 274. 14                        |
| P. K. Wiser, receiver of public moneys, Tracy, Minn .....                  | 5, 382. 08                        |
| P. H. Stolberg, late receiver of public moneys, Taylor's Falls, Minn ..... | 20, 832. 33                       |
| E. A. Umland, receiver of public moneys, Taylor's Falls, Minn .....        | 5, 524. 64                        |
| L. L. Aune, receiver of public moneys, Fergus Falls, Minn .....            | 9, 596. 50                        |
| A. Railson, late receiver of public moneys, Redwood Falls, Minn .....      | 1, 070. 30                        |
| B. Gordon, receiver of public moneys, Redwood Falls, Minn .....            | 506. 86                           |
| A. Peterson, receiver of public moneys, Worthington, Minn .....            | 3, 236. 47                        |
| J. C. Braden, late receiver of public moneys, Litchfield, Minn .....       | 38. 06                            |
| J. Kern, receiver of public moneys, Saint Peter, Minn .....                | 668. 22                           |
| J. R. Thornton, receiver of public moneys, Camden, Ark .....               | 81, 688. 48                       |
| A. L. King, receiver of public moneys, Harrison, Ark .....                 | 47, 954. 12                       |
| J. F. Fagan, late receiver of public moneys, Little Rock, Ark .....        | 9. 69                             |
| John T. Cox, late receiver of public moneys, Little Rock, Ark .....        | 231. 17                           |
| A. J. Quindley, receiver of public moneys, Little Rock, Ark .....          | 16, 737. 60                       |
| J. C. Austin, late receiver of public moneys, Dardanelle, Ark .....        | 643. 85                           |
| H. M. Jacoway, receiver of public moneys, Dardanelle, Ark .....            | 137, 100. 94                      |
| M. D. McHenry, receiver of public moneys, Des Moines, Iowa .....           | 1, 057. 95                        |
| J. J. Hoge, receiver of public moneys, Booneville, Mo .....                | 6, 405. 43                        |
| W. R. Edgar, receiver of public moneys, Ironton, Mo .....                  | 8, 886. 09                        |
| J. Dumars, late receiver of public moneys, Springfield, Mo .....           | 3, 744. 99                        |
| W. G. Hobbs, receiver of public moneys, Springfield, Mo .....              | 8, 985. 18                        |
| W. C. Jordan, receiver of public moneys, Montgomery, Ala .....             | 266, 106. 50                      |
| W. H. Tancre, receiver of public moneys, Huntsville, Ala .....             | 83, 490. 46                       |
| J. F. Rollins, late receiver of public moneys, Gainesville, Fla .....      | 38, 977. 73                       |
| Z. T. Crawford, receiver of public moneys, Gainesville, Fla .....          | 21, 257. 39                       |
| A. N. Kimball, late receiver of public moneys, Jackson, Miss .....         | 1, 441. 98                        |
| W. McLaurin, receiver of public moneys, Jackson, Miss .....                | 162, 743. 44                      |
| J. M. Martin, receiver of public moneys, New Orleans, La .....             | 114, 297. 27                      |
| A. E. Lemee, receiver of public moneys, Natchitoches, La .....             | 193, 339. 73                      |
| E. Spaulding, receiver of public moneys, Topeka, Kans .....                | 753. 95                           |
| T. Wrong, late receiver of public moneys, Concordia, Kans .....            | 2, 979. 78                        |
| A. A. Carnahan, receiver of public moneys, Concordia, Kans .....           | 11, 723. 23                       |
| H. M. Bickel, receiver of public moneys, Larned, Kans .....                | 101, 227. 07                      |
| R. R. Hays, late receiver of public moneys, Kirwin, Kans .....             | 33, 078. 12                       |
| A. J. Harris, receiver of public moneys, Kirwin, Kans .....                | 123, 337. 61                      |
| H. W. Young, receiver of public moneys, Independence, Kans .....           | 1, 000. 00                        |
| H. S. Cunningham, late receiver of public moneys, Salina, Kans .....       | 6, 237. 12                        |
| O. F. Searl, receiver of public moneys, Salina, Kans .....                 | 22, 619. 44                       |
| W. H. Pilkinton, receiver of public moneys, Wa Keeney, Kans .....          | 523, 802. 51                      |
| S. L. Gilbert, receiver of public moneys, Wichita, Kans .....              | 19, 729. 20                       |
| T. Scott, receiver of public moneys, Oberlin, Kans .....                   | 373, 793. 63                      |
| A. J. Horsington, late receiver of public moneys, Garden City, Kans ..     | 1. 84                             |
| S. Thanhouser, receiver of public moneys, Garden City, Kans .....          | 881, 731. 27                      |
| H. C. Bransteller, receiver of public moneys, Boise City, Idaho .....      | 17, 636. 70                       |
| A. J. Shaw, receiver of public moneys, Lewiston, Idaho .....               | 21, 748. 62                       |
| J. Montgomery, receiver of public moneys, Oxford, Idaho .....              | 35, 611. 25                       |
| J. L. Waters, receiver of public moneys, Hailey, Idaho .....               | 16, 069. 80                       |
| J. F. Legale, late receiver of public moneys, Coeur d'Alene, Idaho .....   | 745. 25                           |
| J. McClure, receiver of public moneys, Coeur d'Alene, Idaho .....          | 233. 54                           |
| E. R. Fogg, receiver of public moneys, Beatrice, Nebr .....                | 1, 901. 83                        |
| H. D. Root, late receiver of public moneys, Lincoln, Nebr .....            | 2, 487. 41                        |
| E. T. Hudson, receiver of public moneys, Lincoln, Nebr .....               | 600. 00                           |
| W. Anyan, late receiver of public moneys, Grand Island, Nebr .....         | 26, 618. 41                       |
| A. H. Baker, receiver of public moneys, Grand Island, Nebr .....           | 138, 994. 01                      |
| J. W. Tucker, late receiver of public moneys, Valentine, Nebr .....        | 7. 72                             |
| S. G. Glover, receiver of public moneys, Valentine, Nebr .....             | 290, 131. 77                      |
| T. W. Tipton, receiver of public moneys, Bloomington, Nebr .....           | 72, 739. 09                       |
| W. B. Lambert, receiver of public moneys, Neligh, Nebr .....               | 82, 898. 03                       |
| Carried forward .....                                                      | 4, 914, 085. 96 217, 286, 893. 13 |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued

*From Sales of Public Lands—Continued.*

|                                                                               |                |                  |
|-------------------------------------------------------------------------------|----------------|------------------|
| Brought forward .....                                                         | \$4,914,085.96 | \$217,286,893.13 |
| O. Shannon, late receiver of public moneys, North Platte, Nebr .....          | 161,554.43     |                  |
| J. Treacy, receiver of public moneys, North Platte, Nebr .....                | 67,325.00      |                  |
| S. Parker, late receiver of public moneys, Niobrara, Nebr .....               | 168,871.16     |                  |
| A. B. Charde, receiver of public moneys, Niobrara, Nebr .....                 | 18,691.60      |                  |
| C. F. Babcock, late receiver of public moneys, McCook, Dak .....              | 141,340.74     |                  |
| J. Steinmetz, receiver of public moneys, McCook, Dak .....                    | 251,423.74     |                  |
| B. E. Hutchinson, late receiver of public moneys, Aberdeen, Dak .....         | 28,634.38      |                  |
| L. A. Burke, receiver of public moneys, Aberdeen, Dak .....                   | 195,036.92     |                  |
| R. Lowry, late receiver of public moneys, Huron, Dak .....                    | 1.00           |                  |
| E. W. Miller, receiver of public moneys, Huron, Dak .....                     | 246,798.63     |                  |
| J. F. McKinnie, late receiver of public moneys, Deadwood, Dak .....           | 1,000.00       |                  |
| J. LaFabre, receiver of public moneys, Deadwood, Dak .....                    | 104,183.10     |                  |
| T. F. Singiser, receiver of public moneys, Nutchell, Dak .....                | 99,378.55      |                  |
| D. T. Bramble, receiver of public moneys, Watertown, Dak .....                | 150,652.28     |                  |
| F. M. Zeibach, receiver of public moneys, Yankton, Dak .....                  | 49,868.16      |                  |
| N. Gilmour, late receiver of public moneys, Bismarck, Dak .....               | 7,026.64       |                  |
| W. H. Francis, late receiver of public moneys, Bismarck, Dak .....            | .91            |                  |
| D. W. Hutchinson, receiver of public moneys, Bismarck, Dak .....              | 59,748.41      |                  |
| W. J. Anderson, receiver of public moneys, Grand Forks, Dak .....             | 127,983.09     |                  |
| E. C. Gearey, receiver of public moneys, Fargo, Dak .....                     | 74,086.64      |                  |
| A. O. Whipple, late receiver of public moneys, Devil's Lake, Dak .....        | 22,774.37      |                  |
| S. S. Smith, receiver of public moneys, Devil's Lake, Dak .....               | 90,518.04      |                  |
| J. M. Ellis, receiver of public moneys, Denver, Colo .....                    | 234,737.59     |                  |
| J. B. Kilbourn, receiver of public moneys, Pueblo, Colo .....                 | 132,623.04     |                  |
| F. J. Leonard, late receiver of public moneys, Gunnison, Colo .....           | 2,340.80       |                  |
| M. L. Allison, receiver of public moneys, Gunnison, Colo .....                | 50.00          |                  |
| F. H. Shrock, receiver of public moneys, Lamar, Colo .....                    | 16,045.07      |                  |
| E. L. Salisbury, receiver of public moneys, Leadville, Colo .....             | 25,960.14      |                  |
| S. I. Lorah, receiver of public moneys, Central City, Colo .....              | 14,815.33      |                  |
| W. S. Hickox, late receiver of public moneys, Durango, Colo .....             | 2,915.84       |                  |
| E. T. Pettman, receiver of public moneys, Durango, Colo .....                 | 15,663.58      |                  |
| C. D. Peck, receiver of public moneys, Lake City, Colo .....                  | 9,630.32       |                  |
| C. A. Coryell, receiver of public moneys, Del Norte, Colo .....               | 17,629.54      |                  |
| J. W. Ross, receiver of public moneys, Glenwood Springs, Colo .....           | 16,278.65      |                  |
| M. M. Bane, late receiver of public moneys, Salt Lake City, Utah .....        | 230.25         |                  |
| H. C. Wallace, receiver of public moneys, Salt Lake City, Utah .....          | 66,078.41      |                  |
| J. T. Carlin, late receiver of public moneys, Bozeman, Mont .....             | 12,125.69      |                  |
| W. A. Jones, receiver of public moneys, Bozeman, Mont .....                   | 7,311.66       |                  |
| Z. T. Burton, late receiver of public moneys, Helena, Mont .....              | 395.04         |                  |
| E. Ballou, late receiver of public moneys, Helena, Mont .....                 | 202.23         |                  |
| H. S. Howell, receiver of public moneys, Helena, Mont .....                   | 152,268.02     |                  |
| A. Hall, receiver of public moneys, Miles City, Mont .....                    | 2,946.64       |                  |
| L. O. Knapp, receiver of public moneys, Santa Fé, N. Mex .....                | 19,899.14      |                  |
| J. Brown, receiver of public moneys, Las Cruces, N. Mex .....                 | 49,162.76      |                  |
| S. C. Wright, late receiver of public moneys, Carson City, Nev .....          | 35.00          |                  |
| C. N. Noteware, late receiver of public moneys, Carson City, Nev .....        | 500.00         |                  |
| H. M. Clarke, late receiver of public moneys, Carson City, Nev .....          | 576.76         |                  |
| E. James, receiver of public moneys, Carson City, Nev .....                   | 570.00         |                  |
| W. O. Mills, receiver of public moneys, Eureka, Nev .....                     | 1,500.00       |                  |
| W. M. Townsend, receiver of public moneys, Lakeview, Oregon .....             | 45,377.62      |                  |
| J. T. Outhouse, receiver of public moneys, La Grande, Oregon .....            | 58,302.42      |                  |
| J. G. Pilsbury, receiver of public moneys, Oregon City, Oregon .....          | 15,143.25      |                  |
| A. C. Jones, receiver of public moneys, Roseburg, Oregon .....                | 14,065.00      |                  |
| C. N. Thornbury, late receiver of public moneys, The Dalles, Oregon .....     | 58,304.85      |                  |
| T. W. Slusher, receiver of public moneys, The Dalles, Oregon .....            | 13,978.92      |                  |
| S. W. Brown, late receiver of public moneys, Vancouver, Wash .....            | 33.32          |                  |
| J. O'Keane, receiver of public moneys, Vancouver, Wash .....                  | 15,488.64      |                  |
| J. Cushman, late receiver of public moneys, Olympia, Wash .....               | 19.25          |                  |
| J. R. Hayden, receiver of public moneys, Olympia, Wash .....                  | 107,234.49     |                  |
| A. Reed, late receiver of public moneys, Walla Walla, Wash .....              | 4.00           |                  |
| James Braden, receiver of public moneys, Walla Walla, Wash .....              | 38,826.43      |                  |
| H. S. Howlett, receiver of public moneys, North Yakima, Wash .....            | 77,595.82      |                  |
| M. G. Barney, receiver of public moneys, Spokane Falls, Wash .....            | 35,909.66      |                  |
| C. Thomas, late receiver of public moneys, Prescott, Ariz .....               | 6,059.60       |                  |
| D. J. Sullivan, receiver of public moneys, Prescott, Ariz .....               | 5,356.91       |                  |
| D. H. Wallace, late receiver of public moneys, Tucson, Ariz .....             | 17,500.30      |                  |
| F. W. Smith, receiver of public moneys, Tucson, Ariz .....                    | 29,560.85      |                  |
| A. T. Lewis, <i>ex officio</i> receiver of public moneys, Sitka, Alaska ..... | 375.00         |                  |
| W. T. Shaffer, receiver of public moneys, Evanston, Wyo .....                 | 21,090.30      |                  |
| W. M. Garrard, receiver of public moneys, Cheyenne, Wyo .....                 | 202,985.48     |                  |
| William Caffrey, late receiver of public moneys, Cheyenne, Wyo .....          | 212.71         |                  |
| T. H. Bell, receiver of public moneys, Visalia, Cal .....                     | 80,217.86      |                  |
| M. J. Cody, receiver of public moneys, Bodie, Cal .....                       | 15,347.98      |                  |
| A. W. Eibeshutz, receiver of public moneys, Independence, Cal .....           | 6,089.40       |                  |
| J. W. Haverstick, receiver of public moneys, Los Angeles, Cal .....           | 121,464.91     |                  |
| T. J. Sherwood, receiver of public moneys, Marysville, Cal .....              | 17,040.32      |                  |
| C. H. Chamberlain, late receiver of public moneys, San Francisco, Cal .....   | 399.44         |                  |
| J. W. Leigh, receiver of public moneys, San Francisco, Cal .....              | 254,542.60     |                  |
| W. H. Bickford, receiver of public moneys, Shasta, Cal .....                  | 38,094.79      |                  |
| A. Miller, late receiver of public moneys, Susanville, Cal .....              | 243.10         |                  |
| G. W. Meylert, late receiver of public moneys, Susanville, Cal .....          | 411.33         |                  |
| Carried forward .....                                                         | 4,080,751.80   | 217,286,893.13   |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Sales of Public Lands—Continued.*

|                                                                   |                |                  |
|-------------------------------------------------------------------|----------------|------------------|
| Brought forward .....                                             | \$9,080,751.80 | \$217,286,893.13 |
| F. G. Wood, late receiver of public moneys, Susanville, Cal ..... | 12,275.83      |                  |
| A. Wood, receiver of public moneys, Susanville, Cal .....         | 25,740.00      |                  |
| J. E. Budd, receiver of public moneys, Shasta, Cal .....          | 28,267.19      |                  |
| C. F. Gardner, receiver of public moneys, Sacramento, Cal .....   | 30,278.36      |                  |
| S. Cooper, late receiver of public moneys, Humboldt, Cal .....    | 2,556.02       |                  |
| R. W. Hutchens, receiver of public moneys, Humboldt, Cal .....    | 74,417.22      |                  |
|                                                                   |                | 9,251,286.42     |

*From Internal Revenue.*

|                                                        |               |                |
|--------------------------------------------------------|---------------|----------------|
| Commissioner of Internal Revenue .....                 | 7,777.08      |                |
| Treasurer of the United States .....                   | 954.57        |                |
| E. W. Booker, collector, Alabama .....                 | 77,158.63     |                |
| F. Widmer, late collector 2d Alabama .....             | 200.00        |                |
| T. H. Simms, collector, Arkansas .....                 | 96,608.78     |                |
| R. W. Wishard, late collector 3d Arkansas .....        | 25.60         |                |
| A. Ellis, collector 1st California .....               | 1,790,636.94  |                |
| R. Barnett, collector 4th California .....             | 291,728.16    |                |
| J. S. Wolfe, late collector, Colorado .....            | 159,732.38    |                |
| J. T. Benedict, collector, Colorado .....              | 100,422.48    |                |
| A. Troupe, collector, Connecticut .....                | 480,542.30    |                |
| J. W. Causey, collector, Delaware .....                | 263,297.80    |                |
| S. C. Thompson, late collector, Florida .....          | 234,594.85    |                |
| W. Walker, collector, Florida .....                    | 83,503.88     |                |
| T. C. Crenshaw, jr., collector, Georgia .....          | 334,231.52    |                |
| J. S. Fannin, late collector 3d Georgia .....          | 121.50        |                |
| R. Stone, collector 1st Illinois .....                 | 8,851,922.56  |                |
| A. Welch, collector 2d Illinois .....                  | 241,279.22    |                |
| M. Kelly, collector 4th Illinois .....                 | 357,801.42    |                |
| G. A. Wilson, collector 5th Illinois .....             | 13,648,326.14 |                |
| T. Cooper, collector 8th Illinois .....                | 1,137,526.11  |                |
| J. T. Harper, late collector 8th Illinois .....        | 782.14        |                |
| W. B. Anderson, collector 13th Illinois .....          | 577,798.62    |                |
| W. D. H. Hunter, collector 6th Indiana .....           | 2,816,845.09  |                |
| T. Hanlon, late collector 7th Indiana .....            | 192,222.73    |                |
| M. D. Manson, collector 7th Indiana .....              | 976,277.94    |                |
| J. O'Henderson, collector 11th Indiana .....           | 260,703.97    |                |
| W. C. Thompson, late collector 2d Iowa .....           | 1,267,615.96  |                |
| D. W. Stewart, collector 2d Iowa .....                 | 262,337.16    |                |
| A. R. Dixon, acting collector 2d Iowa .....            | 144,529.31    |                |
| B. Webster, collector 3d Iowa .....                    | 188,707.96    |                |
| W. C. Stanberry, late collector 6th Iowa .....         | 1,182.17      |                |
| A. H. Kuhlemier, collector 4th Iowa .....              | 87,551.18     |                |
| N. F. Acers, collector, Kansas .....                   | 211,625.55    |                |
| H. Wood, collector 2d Kentucky .....                   | 1,042,056.63  |                |
| A. Cox, collector 5th Kentucky .....                   | 5,251,319.79  |                |
| George H. Davisson, collector 6th Kentucky .....       | 4,141,341.13  |                |
| J. F. Robinson, collector 7th Kentucky .....           | 1,295,634.19  |                |
| T. S. Bronston, collector 8th Kentucky .....           | 702,022.36    |                |
| F. S. Shields, collector, Louisiana .....              | 543,748.98    |                |
| O. A. Rice, late collector 2d Louisiana .....          | 307.50        |                |
| J. B. Redman, collector, Maine .....                   | 43,309.40     |                |
| C. H. Chase, late collector, Maine .....               | 6,977.02      |                |
| J. H. Sellman, late collector, Maryland .....          | 1,012,650.95  |                |
| J. K. Roberts, collector, Maryland .....               | 1,864,777.86  |                |
| F. S. Hunt, late collector 2d Mississippi .....        | 125.95        |                |
| R. W. Banks, collector, Mississippi .....              | 43,362.65     |                |
| D. J. Welch, late collector, Montana .....             | 36,413.75     |                |
| James Shields, collector, Montana .....                | 64,745.83     |                |
| E. F. Pillsbury, late collector 3d Massachusetts ..... | 164,859.30    |                |
| J. E. Fitzgerald, collector 3d Massachusetts .....     | 1,949,120.92  |                |
| T. J. Pratt, collector 10th Massachusetts .....        | 357,150.68    |                |
| J. B. Maloney, collector 1st Michigan .....            | 1,592,016.34  |                |
| George N. Davis, collector 4th Michigan .....          | 211,024.66    |                |
| A. Biermann, collector, Minnesota .....                | 551,867.53    |                |
| F. Barnum, collector 1st Missouri .....                | 6,227,287.62  |                |
| C. Voorhis, collector 4th Missouri .....               | 332,367.75    |                |
| C. E. Hasbrook, collector 6th Missouri .....           | 1,301,629.70  |                |
| S. W. Fisher, late collector, New Mexico .....         | 16,970.69     |                |
| J. P. McGroatey, collector, New Mexico .....           | 46,922.66     |                |
| G. W. Post, late collector, Nebraska .....             | 853,969.99    |                |
| S. H. Calhoun, collector, Nebraska .....               | 1,540,035.11  |                |
| A. S. Killman, collector, Nevada .....                 | 71,317.25     |                |
| C. Page, collector, New Hampshire .....                | 377,562.37    |                |
| T. M. Ferrill, collector 1st New Jersey .....          | 209,232.20    |                |
| M. H. Vanderveer, collector 3d New Jersey .....        | 646,497.53    |                |
| S. Klotz, collector 5th New Jersey .....               | 3,740,888.73  |                |
| R. Black, collector 1st New York .....                 | 3,208,195.07  |                |
| J. A. Sullivan, collector 2d New York .....            | 1,539,034.98  |                |
| M. H. Treadwell, late collector 2d New York .....      | 266.81        |                |
| M. Freidsam, collector 3d New York .....               | 5,572,258.80  |                |
| Carried forward .....                                  | 81,705,842.38 | 226,541,179.55 |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Internal Revenue—Continued.*

|                                                        |                 |                  |
|--------------------------------------------------------|-----------------|------------------|
| Brought forward .....                                  | \$81,705,842.38 | \$226,541,179.54 |
| C. S. Clay, late collector 13th New York .....         | 7.06            |                  |
| I. Hess, collector 14th New York .....                 | 684,242.15      |                  |
| S. J. Tilden, jr., collector 15th New York .....       | 938,921.78      |                  |
| W. A. Beach, collector 21st New York .....             | 1,011,571.13    |                  |
| H. S. Pierce, late collector 28th New York .....       | 706,812.97      |                  |
| J. A. Hanlon, collector 28th New York .....            | 1,442,802.55    |                  |
| George P. Peck, late collector 2d North Carolina ..... | 486.17          |                  |
| W. H. Yarborough, collector 4th North Carolina .....   | 578,161.58      |                  |
| A. J. Boyd, collector 5th North Carolina .....         | 943,293.19      |                  |
| C. Dowd, collector 6th North Carolina .....            | 427,811.39      |                  |
| W. T. Bishop, collector 1st Ohio .....                 | 7,966,784.95    |                  |
| C. J. Knecht, collector 6th Ohio .....                 | 2,991,615.33    |                  |
| J. F. Kemler, late collector 10th Ohio .....           | 351,011.38      |                  |
| G. L. Johnson, collector 10th Ohio .....               | 235,267.23      |                  |
| J. W. Newman, collector 11th Ohio .....                | 1,533,584.17    |                  |
| J. H. Farley, collector 18th Ohio .....                | 823,077.97      |                  |
| J. Whiteaker, collector, Oregon .....                  | 150,757.81      |                  |
| F. Gerker, collector 1st Pennsylvania .....            | 3,133,111.88    |                  |
| J. F. McGonigle, collector 9th Pennsylvania .....      | 1,689,976.28    |                  |
| C. B. Staples, collector 12th Pennsylvania .....       | 509,177.04      |                  |
| J. Schlandecker, collector 19th Pennsylvania .....     | 154,142.04      |                  |
| J. Dowlin, collector 22d Pennsylvania .....            | 1,778,412.21    |                  |
| E. A. Bigler, collector 23d Pennsylvania .....         | 837,521.11      |                  |
| C. H. Henshaw, collector, Rhode Island .....           | 226,231.11      |                  |
| D. F. Bradley, collector, South Carolina .....         | 98,335.36       |                  |
| H. L. Nowell, late collector 2d Tennessee .....        | 144.77          |                  |
| N. Gregg, collector 2d Tennessee .....                 | 111,973.12      |                  |
| C. T. Hillman, collector 5th Tennessee .....           | 901,237.51      |                  |
| S. B. Cooper, collector 1st Texas .....                | 36,804.38       |                  |
| R. N. Lane, late collector 3d Texas .....              | 258.75          |                  |
| Charles E. Norris, late collector 3d Texas .....       | 477.27          |                  |
| I. G. Seavey, collector 3d Texas .....                 | 94,639.52       |                  |
| S. D. Wood, late collector 4th Texas .....             | 339.68          |                  |
| R. M. Henderson, collector 4th Texas .....             | 79,366.75       |                  |
| G. S. Speer, collector, Vermont .....                  | 31,557.24       |                  |
| A. L. Ellet, collector 2d Virginia .....               | 1,575,034.20    |                  |
| G. M. Helms, collector 4th Virginia .....              | 622,645.13      |                  |
| H. S. Sheppard, collector 6th Virginia .....           | 728,362.07      |                  |
| J. T. McGraw, collector, West Virginia .....           | 538,363.67      |                  |
| E. C. Wall, collector 1st Wisconsin .....              | 2,537,555.44    |                  |
| A. C. Parkinson, collector 2d Wisconsin .....          | 166,560.81      |                  |
| A. O. Wells, collector 3d Wisconsin .....              | 270,306.72      |                  |
| J. M. Morrow, collector 6th Wisconsin .....            | 208,749.47      |                  |
| R. D. Huntsberry <i>et al.</i> .....                   | 56.50           |                  |
|                                                        |                 | 118,823,391.22   |

*From Consular Fees.*

|                                                       |          |
|-------------------------------------------------------|----------|
| C. M. Allen, consul, Bermuda .....                    | 1,893.00 |
| D. Atwater, consul, Tahiti .....                      | 712.50   |
| T. Adamson, consul-general, Panama .....              | 773.97   |
| W. G. Allen, consul, Piedras Negras .....             | 406.76   |
| W. A. Anderson, consul-general, Montreal .....        | 4,590.25 |
| Appropriation account .....                           | 64.85    |
| L. T. Adams, consul, Geneva .....                     | 837.50   |
| H. C. C. Astwood, consul, San Domingo .....           | 705.00   |
| H. L. Atherton, consul, Pernambuco .....              | 710.50   |
| W. L. Alden, consul-general, Rome .....               | 386.25   |
| H. C. Armstrong, consul-general, Rio de Janeiro ..... | 2,085.94 |
| T. Abenheim, vice-consul, Stuttgart .....             | 24.87    |
| B. F. Bonham, consul-general, Calcutta .....          | 4,199.00 |
| E. L. Baker, consul, Buenos Ayres .....               | 1,339.00 |
| W. C. Burchard, consul, Ruaton and Truxillo .....     | 201.50   |
| L. D. Beylord, consul, Kingston .....                 | 942.50   |
| G. T. Bromley, consul, Tientsin .....                 | 402.50   |
| W. J. Black, consul, Nuremburg .....                  | 3,373.68 |
| J. M. Birch, consul, Nagasaki .....                   | 175.75   |
| P. L. Bridges, consul, Montevideo .....               | 857.50   |
| L. A. Bergholz, consul, Chinkiang .....               | 335.72   |
| J. H. Brigham, consul, Paso del Norte .....           | 3,292.45 |
| A. Bertrand, consul, St. John's .....                 | 864.00   |
| D. N. Burke, consul, Puerto Cabello .....             | 514.00   |
| W. A. Brown, consul, San Juan del Norte .....         | 575.00   |
| A. A. Brown, consul, Clifton .....                    | 125.00   |
| E. H. Bryan, consul, Lyons .....                      | 3,940.57 |
| O. Bischoff, consul, Sonneberg .....                  | 3,235.22 |
| S. Bird, consul, La Guayra .....                      | 665.50   |
| S. Bernardi, vice-consul, Florence .....              | 367.29   |
| C. Bartlett, consul, Guadeloupe .....                 | 179.00   |
| J. M. Bennett, vice-consul, Sierra Leone .....        | 35.00    |
| H. M. Brent, consul, Callao .....                     | 162.50   |
| E. Bissinger, consul, Beirut .....                    | 262.50   |

Carried forward ..... 39,236.57 345,364,570.77



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Consular Fees—Continued.*

|                                                     |               |                     |
|-----------------------------------------------------|---------------|---------------------|
| Brought forward .....                               | \$39, 236. 57 | \$345, 364, 570. 77 |
| Brown, Shipley & Co., bankers, London .....         | 201, 174. 52  |                     |
| James Buckley, vice-consul, Prescott .....          | 262. 50       |                     |
| J. M. Bailey, consul, Hamburg .....                 | 15. 50        |                     |
| A. Badeau, late consul-general, Havana .....        | 3, 137. 02    |                     |
| G. E. Bullock, consul, Annaberg .....               | 204. 50       |                     |
| S. G. W. Benjamin, minister, Persia .....           | 5. 00         |                     |
| E. P. Beauchamp, commercial agent, St. Galle .....  | 590. 04       |                     |
| W. H. Bruce, vice commercial agent, Levuka .....    | 2. 50         |                     |
| F. Bertram, vice-consul, Aix la Chapelle .....      | 113. 23       |                     |
| F. E. Barentzin, vice-consul, Martinique .....      | 79. 25        |                     |
| C. M. Belknap, vice-consul, Hamilton .....          | 256. 50       |                     |
| H. C. Crouch, consul, Milan .....                   | 307. 32       |                     |
| P. Carroll, consul, Palermo .....                   | 4, 600. 09    |                     |
| J. T. Child, minister, Siam .....                   | 10. 50        |                     |
| W. S. Crowell, consul, Amoy .....                   | 1, 415. 50    |                     |
| J. B. Carbo, vice-consul, Cienfuegos .....          | 294. 25       |                     |
| J. P. Cowles, jr., vice-consul, Foochow .....       | 717. 90       |                     |
| R. S. Chilton, commercial agent, Goderich .....     | 1, 449. 00    |                     |
| B. Carnes, vice-consul, Colon .....                 | 712. 50       |                     |
| R. T. Clayton, consul, Para .....                   | 1, 279. 00    |                     |
| E. Conroy, consul, San Juan, Porto Rico .....       | 347. 50       |                     |
| G. C. Campbell, commercial agent, Gaboon .....      | 5. 00         |                     |
| F. M. Cheney, consul, Zanzibar .....                | 102. 50       |                     |
| E. Camphausen, consul, Naples .....                 | 1, 044. 50    |                     |
| G. L. Catlin, consul, Zurich .....                  | 2, 610. 87    |                     |
| N. D. Cemanas, vice-consul-general, Cairo .....     | 150. 00       |                     |
| J. Cardwell, consul-general, Cairo .....            | 64. 50        |                     |
| S. W. Dabney, consul, Fayal .....                   | 110. 50       |                     |
| G. M. Dean, consul, Port Stanley .....              | 162. 82       |                     |
| F. F. Dufois, consul, Havre .....                   | 3, 679. 00    |                     |
| T. W. Downs, consul, Quebec .....                   | 539. 00       |                     |
| J. Devlin, consul, Ontario .....                    | 2, 832. 50    |                     |
| J. Dittmer, vice-consul, Stettin .....              | 149. 60       |                     |
| E. J. Davee, consul, Smyrna .....                   | 145. 00       |                     |
| L. J. Dupre, consul, San Salvador .....             | 7. 50         |                     |
| A. J. DeZeyk, late vice-consul, Turin .....         | 107. 00       |                     |
| D. M. Dunn, consul, Valparaiso .....                | 159. 86       |                     |
| J. M. Duke, consul, San Salvador .....              | 170. 00       |                     |
| L. M. Dawson, late consul, Barranquilla .....       | 78. 89        |                     |
| W. C. Emmert, consul, Smyrna .....                  | 2, 228. 13    |                     |
| D. Eckstein, consul, Amsterdam .....                | 2, 634. 54    |                     |
| H. A. Ehringer, consul, Cienfuegos .....            | 704. 50       |                     |
| J. Ewing, late consul, Annaberg .....               | 100. 00       |                     |
| J. Eddy, commercial agent, Chatham .....            | 82. 38        |                     |
| C. Ewers, consul, Windsor .....                     | 71. 93        |                     |
| B. J. Franklin, consul, Hankow .....                | 282. 58       |                     |
| P. Figyelmesy, consul, Demarara .....               | 596. 06       |                     |
| B. F. Farnham, consul, Bombay .....                 | 642. 50       |                     |
| J. Falkenbach, consul, Barmen .....                 | 3, 246. 36    |                     |
| O. Faber, vice-consul, Maracaibo .....              | 27. 17        |                     |
| A. F. Fay, consul, Stettin .....                    | 228. 81       |                     |
| A. Frances, commercial agent, Port Stanley .....    | 532. 00       |                     |
| W. C. Fox, consul, Brunswick .....                  | 148. 74       |                     |
| J. Fletcher, consul, Genoa .....                    | 1, 948. 50    |                     |
| B. Folsom, consul, Sheffield .....                  | 1, 318. 63    |                     |
| E. O. Fechet, late consul, Paso del Norte .....     | 238. 91       |                     |
| G. Foster, consul, Elberfeld .....                  | 142. 70       |                     |
| G. Gade, consul, Christiania .....                  | 747. 75       |                     |
| C. T. Grellet, vice-consul, Algiers .....           | 28. 25        |                     |
| G. B. Goodwin, consul, Annaberg .....               | 208. 59       |                     |
| C. R. Greathouse, consul, Apia .....                | 4, 297. 92    |                     |
| B. Greenebaum, consul, Apia .....                   | 128. 25       |                     |
| George Gifford, consul, Basle .....                 | 2, 781. 44    |                     |
| W. F. Gunnell, consul, Bradford .....               | 5, 695. 46    |                     |
| H. Gillman, consul, Jerusalem .....                 | 10. 00        |                     |
| W. A. Garesche, consul, Martinique .....            | 351. 75       |                     |
| H. W. Gilbert, consul, Trieste .....                | 1, 430. 99    |                     |
| W. Green, consul-general, Kanagawa .....            | 5, 963. 53    |                     |
| T. T. Gamble, consul, Auckland .....                | 14. 42        |                     |
| F. R. Grist, vice-consul, Venice .....              | 116. 00       |                     |
| S. Gontier, consul, Cape Haytien .....              | 645. 00       |                     |
| G. W. Griffin, consul, Sydney .....                 | 1, 075. 87    |                     |
| W. Hirning, vice-consul, Prague .....               | 2, 283. 25    |                     |
| D. W. Hewing, consul, Tegucigalpa .....             | 17. 51        |                     |
| J. W. Harper, consul, Munich .....                  | 1, 192. 08    |                     |
| E. J. Hale, consul, Manchester .....                | 7, 439. 26    |                     |
| W. C. Hall, consul, Prescott .....                  | 306. 50       |                     |
| J. D. Hoff, consul, Vera Cruz .....                 | 2, 544. 00    |                     |
| F. P. Hastings, vice-consul-general, Honolulu ..... | 1, 967. 50    |                     |
| F. W. Hyndman, vice-consul, Charlottetown .....     | 237. 00       |                     |
| A. N. Hathaway, consul, Nice .....                  | 25. 00        |                     |
| Carried forward .....                               | 323, 011. 49  | 345, 364, 570. 77   |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Consular Fees—Continued.*

|                                                        |                |                     |
|--------------------------------------------------------|----------------|---------------------|
| Brought forward .....                                  | \$323, 011. 49 | \$345, 364, 570. 77 |
| E. L. Hamilton, vice-consul, Apia.....                 | 26. 50         |                     |
| T. E. Heenan, consul, Odessa.....                      | 113. 50        |                     |
| W. Hill, consul, Port Sarnia.....                      | 347. 50        |                     |
| T. W. Howard, consul, Montevideo.....                  | 55. 36         |                     |
| G. H. Horstman, consul, Nuremberg.....                 | 33. 80         |                     |
| T. W. Hotchkiss, commercial agent, Ottawa.....         | 5, 782. 50     |                     |
| W. Humwell, vice-consul, Munich.....                   | 8. 71          |                     |
| W. E. Howard, consul, Toronto.....                     | 53. 94         |                     |
| G. E. Hoskinson, consul, Kingston.....                 | 275. 00        |                     |
| F. A. Herbert, vice-consul, Cologne.....               | 623. 89        |                     |
| D. K. Hobart, consul, Windsor.....                     | 247. 00        |                     |
| G. H. Heap, consul-general, Constantinople.....        | 1, 004. 75     |                     |
| M. A. Hopkins, consul-general, Liberia.....            | 52. 50         |                     |
| O. Hatfield, consul, Batavia.....                      | 460. 61        |                     |
| J. B. Hughes, consul, Birmingham.....                  | 4, 200. 04     |                     |
| D. H. Ingraham, consul, Cadiz.....                     | 500. 00        |                     |
| E. Jussen, consul-general, Vienna.....                 | 4, 075. 35     |                     |
| C. E. Jackson, consul, Antigua.....                    | 340. 50        |                     |
| W. S. Jones, consul, Messina.....                      | 1, 671. 02     |                     |
| T. C. Jones, consul, Funchal.....                      | 73. 00         |                     |
| T. R. Jernigan, consul, Osaka and Hiogo.....           | 3, 979. 71     |                     |
| J. H. Jinks, late commercial agent, Windsor.....       | 607. 41        |                     |
| C. Jonas, consul, Prague.....                          | 637. 83        |                     |
| H. A. Johnson, consul, Venice.....                     | 318. 00        |                     |
| E. Johnson, consul, Pictou.....                        | 144. 00        |                     |
| E. R. Jones, consul, Cardiff.....                      | 392. 50        |                     |
| C. B. Johnston, vice-consul, Port Sarnia.....          | 460. 00        |                     |
| C. P. Kimball, consul, Stuttgart.....                  | 3, 002. 88     |                     |
| W. J. Knight, vice-consul, Cape Town.....              | 12. 50         |                     |
| W. Koster, jr., consul, Mannheim.....                  | 73. 25         |                     |
| H. M. Keim, consul, Charlottetown.....                 | 560. 50        |                     |
| J. D. Kennedy, consul-general, Shanghai.....           | 6, 338. 99     |                     |
| R. Kolster, vice-consul, Puerto Cabello.....           | 397. 50        |                     |
| H. S. Lasar, consul, Port Stanley.....                 | 6. 00          |                     |
| A. Loening, consul, Bremen.....                        | 2, 784. 88     |                     |
| W. W. Lang, consul, Hamburg.....                       | 5, 236. 27     |                     |
| C. S. Le Boutillew, vice-consul, Gaspé Basin.....      | 5. 50          |                     |
| L. A. Lathrop, consul, Bristol.....                    | 1, 348. 50     |                     |
| G. Lucke, consul, Sherbrooke.....                      | 1, 765. 87     |                     |
| E. D. Linn, consul, Piedras Negras.....                | 686. 43        |                     |
| J. Low, consul, Clifton.....                           | 582. 50        |                     |
| E. E. Lane, consul, Tunstall.....                      | 359. 48        |                     |
| R. Letcher, consul, Rio Grande do Sul.....             | 141. 50        |                     |
| J. A. Lewis, consul, Sierra Leone.....                 | 42. 50         |                     |
| E. P. C. Lewis, consul-general, Portugal.....          | 440. 50        |                     |
| J. S. Mosby, consul, Hong-Kong.....                    | 2, 117. 33     |                     |
| W. Morey, consul, Ceylon.....                          | 373. 00        |                     |
| J. C. Monaghan, consul, Mannheim.....                  | 1, 790. 72     |                     |
| J. T. Mason, consul, Dresden.....                      | 3, 901. 64     |                     |
| H. C. Marston, consul, Malaga.....                     | 1, 649. 70     |                     |
| C. R. McCall, vice-consul-general, Rio de Janeiro..... | 619. 56        |                     |
| D. M. Mullen, commercial agent, Sagua la Grande.....   | 740. 00        |                     |
| W. H. Moffett, consul, Athens.....                     | 61. 00         |                     |
| C. L. Mitchell, vice-consul, Piedras Negras.....       | 165. 00        |                     |
| F. A. Matthews, consul, Tangiers.....                  | 10. 00         |                     |
| J. Mueller, consul, Frankfort.....                     | 3, 921. 17     |                     |
| H. F. Merritt, Aix la Chapelle.....                    | 1, 417. 04     |                     |
| B. Mackey, consul, Rio Grande do Sul.....              | 778. 45        |                     |
| J. M. Morgan, consul-general, Melbourne.....           | 535. 11        |                     |
| J. Murray, consul, St. John, N. B.....                 | 4, 497. 71     |                     |
| F. H. Mason, consul, Marseilles.....                   | 14, 416. 86    |                     |
| G. H. Murphy, vice-consul, Chemnitz.....               | 24. 01         |                     |
| J. L. McGaskell, consul, Dublin.....                   | 1, 927. 62     |                     |
| O. Malmros, consul, Leith.....                         | 1, 361. 50     |                     |
| G. L. Mayer, consul, Nuevo Laredo.....                 | 57. 24         |                     |
| G. F. Mosher, consul, Sonneberg.....                   | 35. 42         |                     |
| D. A. McKinley, consul, Honolulu.....                  | 242. 75        |                     |
| N. A. McDonald, vice-consul, Bangkok.....              | 2. 50          |                     |
| E. A. Merritt, consul-general, London.....             | 1, 819. 40     |                     |
| O. McGove, consul-general, Guayaquil.....              | 905. 00        |                     |
| T. J. McLane, consul, Nassau.....                      | 834. 50        |                     |
| S. Merrill, consul, Jerusalem.....                     | 28. 00         |                     |
| S. R. Miller, consul, Leipsic.....                     | 1, 576. 72     |                     |
| J. A. MacKnight, consul, St. Helena.....               | 13. 50         |                     |
| F. Nachod, vice-consul, Leipsic.....                   | 847. 69        |                     |
| J. R. Noonan, vice-consul, Pictou.....                 | 33. 00         |                     |
| M. J. Neumark, consul, Lyons.....                      | 1, 769. 23     |                     |
| R. S. Newton, vice-consul, St. Paul de Loando.....     | 16. 74         |                     |
| H. Pease, consul, Santiago, Cape Verde Islands.....    | 12. 50         |                     |
| M. Polachek, consul, Ghent.....                        | 1, 151. 22     |                     |
| F. H. Pierce, consul, Matanzas.....                    | 620. 00        |                     |
| Carried forward .....                                  | 423, 554. 79   | 345, 364, 570. 77   |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Consular Fees—Continued.*

|                                                         |                |                     |
|---------------------------------------------------------|----------------|---------------------|
| Brought forward .....                                   | \$423, 554. 79 | \$345, 364, 570. 77 |
| T. T. Prentiss, consul, Port Louis .....                | 39. 00         |                     |
| M. H. Phelan, consul-general, Halifax .....             | 1, 929. 25     |                     |
| J. J. Piatt, consul, Cork .....                         | 479. 00        |                     |
| J. S. Potter, consul, Crefeld .....                     | 7, 191. 56     |                     |
| G. O. Prince, vice-consul-general, St. Petersburg ..... | 492. 50        |                     |
| E. H. Plumacher, consul, Maracaibo .....                | 2, 069. 03     |                     |
| B. J. Pridgeon, consul, Piedras Negras .....            | 50. 39         |                     |
| S. B. Packard, consul, Liverpool .....                  | 1, 167. 54     |                     |
| B. F. Peixotto, consul, Lyons .....                     | 790. 00        |                     |
| J. W. Porch, consul-general, Mexico .....               | 32. 50         |                     |
| W. Y. Patch, consul, St. Stephen .....                  | 465. 00        |                     |
| J. H. Putnam, consul-general, Honolulu .....            | 1, 931. 01     |                     |
| W. A. Prellar, vice-consul, Rio Grande do Sul .....     | 261. 50        |                     |
| B. S. Parker, consul, Sherbrooke .....                  | 186. 71        |                     |
| J. L. Parish, late consul, Chemnitz .....               | 619. 15        |                     |
| L. Perrone, consul, Messina .....                       | 236. 61        |                     |
| D. L. Pringle, secretary legation, Guatemala .....      | 245. 00        |                     |
| W. P. Pierce, consul, Cienfuegos .....                  | 428. 00        |                     |
| N. E. Pressley, vice-consul, Tampico .....              | 237. 50        |                     |
| A. Roberts, consul, Hamilton .....                      | 1, 378. 40     |                     |
| G. W. Roosevelt, consul, Bordeaux .....                 | 5, 287. 29     |                     |
| J. W. Romeyn, consul, Valparaiso .....                  | 62. 65         |                     |
| A. Richman, consul, Milan .....                         | 832. 42        |                     |
| F. Raine, consul-general, Berlin .....                  | 7, 132. 07     |                     |
| C. T. Russell, consul, Liverpool .....                  | 14, 538. 53    |                     |
| M. Remberg, vice-consul, Guayaquil .....                | 509. 00        |                     |
| E. D. Roper, jr., vice-consul, Zanzibar .....           | 97. 00         |                     |
| H. B. Ryder, consul, Copenhagen .....                   | 680. 00        |                     |
| G. D. Robertson, consul, Verviers and Liege .....       | 1, 984. 44     |                     |
| L. G. Reed, consul, Barbadoes .....                     | 1, 155. 31     |                     |
| G. E. Rice, vice-consul, Kanagawa .....                 | 442. 16        |                     |
| W. W. Robinson, consul, Tamatave .....                  | 11. 00         |                     |
| A. Rhodes, late consul, Elberfeld .....                 | 107. 85        |                     |
| O. E. Reemer, consul, Santiago de Cuba .....            | 947. 50        |                     |
| N. K. Sargent, consul, Turk's Island .....              | 302. 50        |                     |
| G. W. Savage, consul, Belfast .....                     | 3, 619. 21     |                     |
| J. W. Siler, consul, Cape Town .....                    | 285. 00        |                     |
| V. A. Sartori, consul, Leghorn .....                    | 1, 757. 92     |                     |
| R. J. Stevens, consul, Victoria .....                   | 1, 974. 50     |                     |
| R. Stockton, consul, Rotterdam .....                    | 1, 429. 85     |                     |
| L. Stroube, vice-consul, Bremen .....                   | 639. 82        |                     |
| C. Seymour, consul, Canton .....                        | 1, 801. 00     |                     |
| A. G. Studer, consul, Singapore .....                   | 1, 608. 80     |                     |
| J. Schoenleaf, consul, Tunstall .....                   | 1, 899. 63     |                     |
| J. Smith, consul, Nottingham .....                      | 1, 841. 50     |                     |
| J. A. Sutter, jr., consul, Acapulco .....               | 380. 50        |                     |
| W. Slade, consul, Brussels .....                        | 3, 255. 73     |                     |
| H. J. Sprague, consul, Gibraltar .....                  | 426. 50        |                     |
| F. H. Scheuch, consul, Barcelona .....                  | 325. 00        |                     |
| R. Schneider, consul, Crefeld .....                     | 559. 77        |                     |
| J. A. Sprague, vice-consul-general, Havana .....        | 2, 161. 41     |                     |
| A. D. Shaw, consul, Manchester .....                    | 474. 68        |                     |
| J. V. R. Swann, vice-consul, St. Petersburg .....       | 364. 50        |                     |
| P. Staub, consul, St. Galle .....                       | 1, 035. 84     |                     |
| V. V. Smith, consul, St. Thomas .....                   | 59. 50         |                     |
| W. Schoenle, consul, Barmen .....                       | 247. 91        |                     |
| J. H. Stewart, consul, Antwerp .....                    | 2, 741. 00     |                     |
| W. P. Sutton, consul-general, Matamoras .....           | 523. 00        |                     |
| H. A. Shackelford, consul, Nantes .....                 | 305. 21        |                     |
| G. H. Scidmore, vice-consul-general, Shanghai .....     | 1. 21          |                     |
| J. H. Smyth, consul, Liberia .....                      | 126. 24        |                     |
| H. L. Siaght, consul, Prescott .....                    | 254. 29        |                     |
| E. J. Smithers, vice-consul, Chinkiang .....            | 187. 75        |                     |
| H. Tolke, vice-consul-general, Guatemala .....          | 120. 00        |                     |
| G. C. Tanner, consul, Chemnitz .....                    | 4, 004. 86     |                     |
| M. A. Turner, consul, St. Thomas .....                  | 308. 50        |                     |
| Sir Ronald Thompson, in charge legation, Persia .....   | 5. 00          |                     |
| M. H. Twitchell, consul, Kingston .....                 | 1, 309. 00     |                     |
| Treasurer United States .....                           | 70. 55         |                     |
| J. W. Taylor, consul, Winnipeg .....                    | 591. 00        |                     |
| J. Turner, consul, Amherstburg .....                    | 1, 201. 42     |                     |
| F. W. Tomkinson, vice-consul, Tunstall .....            | 465. 58        |                     |
| J. E. W. Thompson, consul-general, Hayti .....          | 1, 091. 50     |                     |
| W. Thomson, consul, Southampton .....                   | 277. 50        |                     |
| L. A. Tonhey, vice-consul, Turin .....                  | 89. 52         |                     |
| F. H. Underwood, consul, Glasgow .....                  | 4, 608. 28     |                     |
| J. Visser, vice-consul, Rotterdam .....                 | 630. 66        |                     |
| J. G. Voigt, consul, Manila .....                       | 838. 50        |                     |
| J. F. Van Ingen, consul, Talcahuano .....               | 15. 00         |                     |
| F. H. Wigfall, consul, Leeds .....                      | 2, 996. 71     |                     |
| J. B. Weaver, consul, Bahia .....                       | 820. 75        |                     |

Carried forward .....

527, 605. 76 345, 364, 570. 77



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Consular Fees—Continued.*

|                                                    |                |                     |
|----------------------------------------------------|----------------|---------------------|
| Brought forward.....                               | \$527, 605. 76 | \$345, 364, 570. 77 |
| T. M. Waller, consul-general, London.....          | 12, 715. 55    |                     |
| R. E. Withers, vice-consul, Hong-Kong.....         | 6, 537. 78     |                     |
| George Walker, consul-general, Paris.....          | 16, 675. 13    |                     |
| W. L. Welsh, consul, Florence.....                 | 1, 574. 09     |                     |
| A. B. Wood, consul, Belfast.....                   | 4, 721. 17     |                     |
| R. O. Williams, consul-general, Havana.....        | 18, 766. 17    |                     |
| T. R. Welsh, consul, Hamilton.....                 | 341. 00        |                     |
| I. G. Worden, consular agent, Wallaceburg.....     | 165. 82        |                     |
| G. S. Williamson, consul, Nottingham.....          | 2, 685. 11     |                     |
| B. Winchester, consul-general, Switzerland.....    | 845. 00        |                     |
| C. B. Webster, consul, Sheffield.....              | 3, 043. 80     |                     |
| J. Whelan, consul, Fort Erie.....                  | 1, 219. 00     |                     |
| J. Worthington, consul, Malta.....                 | 70. 75         |                     |
| W. D. Warner, consul, Cologne.....                 | 2, 852. 07     |                     |
| R. M. Whitney, vice-consul, Tamatave.....          | 15. 50         |                     |
| C. W. Wagner, consul, Toronto.....                 | 5, 256. 46     |                     |
| F. R. Webb, vice-consul, Auckland.....             | 367. 50        |                     |
| D. B. Warner, consul, St. John.....                | 290. 76        |                     |
| C. M. Ward, consul-general, Rome.....              | 175. 00        |                     |
| J. F. Winter, consul, Rotterdam.....               | 28. 82         |                     |
| J. Wilson, consul, Brussels.....                   | 127. 17        |                     |
| J. M. Wilson, consul, Milan.....                   | 2. 54          |                     |
| A. Willard, consul, Guaymas.....                   | 415. 50        |                     |
| R. K. Wright, jr., consul, Colon.....              | 2, 212. 86     |                     |
| L. J. Walker, consular agent, Dunfermline.....     | 72. 89         |                     |
| J. C. A. Wingate, consul, Foochow.....             | 147. 50        |                     |
| P. McB. Young, consul-general, St. Petersburg..... | 251. 01        |                     |
| E. Young, consul, Windsor.....                     | 196. 00        |                     |
|                                                    |                | 609, 377. 71        |

*From Steamboat Fees.*

|                                                       |            |                   |
|-------------------------------------------------------|------------|-------------------|
| R. H. Arbuckle, collector, Erie, Pa.....              | 10. 00     |                   |
| J. A. P. Allen, collector, New Bedford, Mass.....     | 21. 50     |                   |
| R. Armstrong, collector, Dubuque, Iowa.....           | 18. 55     |                   |
| J. C. Byxbee, collector, New Haven, Conn.....         | 20. 00     |                   |
| James Brady, jr., collector, Fall River, Mass.....    | 10. 00     |                   |
| W. L. Bancroft, collector, Huron, Mich.....           | 368. 70    |                   |
| W. A. Baldwin, collector, Newark, N. J.....           | 35. 50     |                   |
| A. D. Bissell, collector, Buffalo, N. Y.....          | 10. 00     |                   |
| J. B. Battelle, collector, Miami, Ohio.....           | 40. 95     |                   |
| H. F. Beecher, Puget Sound, Wash.....                 | 251. 10    |                   |
| C. Borner, collector, Galena, Ill.....                | 29. 50     |                   |
| J. M. Boardman, collector, Belfast, Me.....           | 10. 00     |                   |
| C. H. Call, collector, Superior, Mich.....            | 237. 00    |                   |
| A. D. Cole, collector, Albany, N. Y.....              | 78. 75     |                   |
| J. Cadwalader, collector, Philadelphia, Pa.....       | 35. 40     |                   |
| J. W. Cobbs, collector, Paducah, Ky.....              | 10. 00     |                   |
| W. G. Clarke, collector, Mobile, Ala.....             | 6. 00      |                   |
| W. T. Carrington, collector, Teche, La.....           | 10. 00     |                   |
| D. F. Davis, collector, Bangor, Me.....               | 40. 00     |                   |
| J. E. Dart, collector, Brunswick, Ga.....             | 27. 55     |                   |
| W. H. Daniels, collector, Oswegatchie, N. Y.....      | 40. 00     |                   |
| S. H. Doten, collector, Plymouth, Mass.....           | 15. 00     |                   |
| A. G. Egarter, collector, Wheeling, W. Va.....        | 170. 15    |                   |
| J. Farrington, acting collector, Minnesota, Minn..... | 5. 00      |                   |
| P. French, collector, Alaska.....                     | 52. 05     |                   |
| A. Guemon, collector, Minnesota.....                  | 414. 30    |                   |
| J. E. Grady, collector, Apalachicola, Fla.....        | 26. 50     |                   |
| G. A. Hessen, collector, Memphis, Tenn.....           | 40. 00     |                   |
| R. M. T. Hunter, collector, Tappahannock, Va.....     | 10. 00     |                   |
| C. C. Hubbard, collector, Middletown, Conn.....       | 72. 30     |                   |
| J. Hobson, collector, Oregon.....                     | 94. 75     |                   |
| J. V. Harris, collector, Key West, Fla.....           | 20. 95     |                   |
| E. L. Hedden, collector, New York, N. Y.....          | 1, 154. 20 |                   |
| W. H. Huse, collector, Newburyport, Mass.....         | 20. 00     |                   |
| J. J. Higgins, collector, Natchez, Miss.....          | 24. 30     |                   |
| J. S. Hager, collector, San Francisco, Cal.....       | 10. 00     |                   |
| T. F. Johnson, collector, Savannah, Ga.....           | 5. 00      |                   |
| R. C. Jordan, collector, Omaha, Nebr.....             | 18. 35     |                   |
| C. Krez, collector, Milwaukee, Wis.....               | 36. 20     |                   |
| O. Kelly, collector, Perth Amboy, N. J.....           | 31. 15     |                   |
| H. Lawson, collector, Eastern, Md.....                | 10. 00     |                   |
| R. D. Lancaster, collector, Saint Louis, Mo.....      | 73. 50     |                   |
| J. J. McGuire, collector, Pensacola, Fla.....         | 30. 00     |                   |
| D. Magone, collector, New York, N. Y.....             | 30. 00     |                   |
| W. J. McKinnie, collector, Cuyahoga, Ohio.....        | 553. 30    |                   |
| J. McWilliams, collector, Providence, R. I.....       | 20. 00     |                   |
| H. B. Moore, collector, Duluth, Minn.....             | 80. 00     |                   |
| N. B. Nutt, collector, Passamaquoddy, Me.....         | 30. 00     |                   |
| F. A. Osgood, collector, Marblehead, Mass.....        | 20. 00     |                   |
| F. J. Phelps, collector, La Crosse, Wis.....          | 158. 65    |                   |
| Carried forward.....                                  | 4, 536. 15 | 345, 973, 948. 48 |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Steamboat Fees—Continued.*

|                                                        |            |                  |
|--------------------------------------------------------|------------|------------------|
| Brought forward .....                                  | \$4,536.15 | \$345,973,948.48 |
| J. L. Pierce, collector, Machias, Me.....              | 10.00      |                  |
| H. W. Richardson, collector, Beaufort, S. C.....       | 40.00      |                  |
| J. P. Robinson, collector, Alexandria, Va.....         | 40.00      |                  |
| C. H. Robinson, collector, Wilmington, N. C.....       | 52.00      |                  |
| R. T. Rundlett, collector, Wiscasset, Me.....          | 10.00      |                  |
| J. A. Richardson, collector, Pamlico, N. C.....        | 30.00      |                  |
| C. Reede, collector, Sandusky, Ohio.....               | 60.00      |                  |
| C. C. Sweeney, collector, Galveston, Tex.....          | 20.00      |                  |
| F. N. Shurtliff, collector, Willamette, Oreg.....      | 196.50     |                  |
| B. B. Smalley, collector, Providence, R. I.....        | 10.00      |                  |
| L. Saltonstall, collector, Boston, Mass.....           | 75.00      |                  |
| E. Sprague, collector, Waldoborough, Me.....           | 35.30      |                  |
| G. G. Savage, collector, Cherrystone, Va.....          | 10.00      |                  |
| A. F. Seebarger, collector, Chicago, Ill.....          | 40.00      |                  |
| J. W. Short, collector, Vicksburg, Miss.....           | 40.00      |                  |
| C. A. Spofford, collector, Castine, Me.....            | 10.00      |                  |
| T. B. Shannon, late collector, San Francisco, Cal..... | 2.00       |                  |
| H. N. Trumbull, collector, Stonington, Conn.....       | 41.45      |                  |
| J. Tilton, collector, Great Egg Harbor, N. J.....      | 10.00      |                  |
| F. B. Torrey, collector, Bath, Me.....                 | 51.90      |                  |
| B. R. Tate, collector, New London, Conn.....           | 5.00       |                  |
| C. H. Vaughan, collector, Sag Harbor, N. Y.....        | 74.55      |                  |
| D. O. Watson, collector, Michigan, Mich.....           | 585.45     |                  |
| B. H. Ward, collector, Georgetown, S. C.....           | 25.00      |                  |
| F. E. Witzell, collector, Saint Augustine, Fla.....    | 45.00      |                  |
| G. W. Warren, collector, Cape Vincent, N. Y.....       | 181.90     |                  |
| C. B. Watson, collector, Southern Oregon.....          | 130.00     |                  |
| C. A. Ward, collector, Huron, Mich.....                | 10.00      |                  |
|                                                        |            | 6,377.20         |

*From Registers and Receivers' Fees.*

|                                                                       |            |  |
|-----------------------------------------------------------------------|------------|--|
| L. K. Aaker, receiver of public moneys, Crookston, Minn.....          | 17,556.81  |  |
| L. L. Aune, receiver of public moneys, Fergus Falls, Minn.....        | 5,753.05   |  |
| W. J. Anderson, receiver of public moneys, Grand Forks, Dak.....      | 17,484.33  |  |
| M. L. Allison, receiver of public moneys, Gunnison, Colo.....         | 187.50     |  |
| W. Anyan, receiver of public moneys, Grand Island, Nebr.....          | 2,401.08   |  |
| W. H. Bickford, receiver of public moneys, Shasta, Cal.....           | 6,758.50   |  |
| J. E. Budd, receiver of public moneys, Stockton, Cal.....             | 6,161.35   |  |
| T. H. Bell, receiver of public moneys, Visalia, Cal.....              | 26,685.92  |  |
| B. F. Burch, receiver of public moneys, Oregon City, Oregon.....      | 768.29     |  |
| James Browne, receiver of public moneys, Las Cruces, N. Mex.....      | 6,039.91   |  |
| T. W. Burchmell, receiver of public moneys, Leadville, Colo.....      | 726.00     |  |
| D. T. Bramble, receiver of public moneys, Watertown, Dak.....         | 22,874.88  |  |
| H. M. Bickel, receiver of public moneys, Larned, Kans.....            | 17,088.52  |  |
| G. B. Brooks, receiver of public moneys, East Saginaw, Mich.....      | 778.60     |  |
| L. T. Boyd, receiver of public moneys, Bayfield, Wis.....             | 5,922.63   |  |
| C. F. Babcock, receiver of public moneys, McCook, Nebr.....           | 15,898.05  |  |
| M. G. Barney, receiver of public moneys, Spokane Falls, Wash.....     | 17,438.78  |  |
| J. Braden, receiver of public moneys, Walla Walla, Wash.....          | 10,342.17  |  |
| H. C. Bransteller, receiver of public moneys, Boise City, Idaho.....  | 4,396.59   |  |
| A. H. Baker, receiver of public moneys, Grand Island, Nebr.....       | 12,970.61  |  |
| L. A. Burke, receiver of public moneys, Aberdeen, Dak.....            | 13,766.12  |  |
| M. M. Banc, late receiver of public moneys, Salt Lake City, Utah..... | 138.00     |  |
| M. J. Cody, receiver of public moneys, Bodie, Cal.....                | 1,521.75   |  |
| S. Cooper, receiver of public moneys, Humboldt, Cal.....              | 234.00     |  |
| H. S. Cunningham, receiver of public moneys, Salina, Kans.....        | 557.43     |  |
| J. T. Corlin, receiver of public moneys, Bozeman, Mont.....           | 10,724.37  |  |
| A. B. Charde, receiver of public moneys, Niobrara, Neb.....           | 1,720.47   |  |
| C. A. Coryell, receiver of public moneys, Del Norte, Colo.....        | 7,020.58   |  |
| A. A. Carnahan, receiver of public moneys, Concordia, Kans.....       | 3,089.48   |  |
| Z. T. Crawford, receiver of public moneys, Gainesville, Fla.....      | 8,540.68   |  |
| F. S. De Mers, receiver of public moneys, Fargo, Dak.....             | 4,038.16   |  |
| J. Dumars, receiver of public moneys, Springfield, Mo.....            | 2,233.05   |  |
| W. R. Edgar, receiver of public moneys, Ironton, Mo.....              | 6,771.82   |  |
| J. Mc. Ellis, receiver of public moneys, Denver, Colo.....            | 111,106.57 |  |
| A. W. Eiberschutz, receiver of public moneys, Independence, Cal.....  | 600.00     |  |
| E. R. Fogg, receiver of public moneys, Beatrice, Nebr.....            | 450.20     |  |
| E. N. Fitch, receiver of public moneys, Reed City, Mich.....          | 103.71     |  |
| C. F. Gardner, receiver of public moneys, Sacramento, Cal.....        | 7,564.26   |  |
| E. C. Gearly, receiver of public moneys, Fargo, Dak.....              | 21,306.83  |  |
| W. M. Garrard, receiver of public moneys, Cheyenne, Wyo.....          | 17,885.22  |  |
| S. L. Gilbert, receiver of public moneys, Wichita, Kans.....          | 3,231.31   |  |
| N. Gilmour, receiver public of moneys, Bismarck, Dak.....             | 4,428.57   |  |
| S. G. Glover, receiver of public moneys, Valentine, Nebr.....         | 46,651.83  |  |
| B. Gordon, receiver of public moneys, Redwood Falls, Minn.....        | 967.40     |  |
| W. S. Hickox, receiver of public moneys, Durango, Colo.....           | 1,527.79   |  |
| J. R. Hayden, receiver of public moneys, Olympia, Wash.....           | 30,208.99  |  |
| J. J. Hoge, receiver of public moneys, Booneville, Mo.....            | 4,035.64   |  |
| R. W. Hutchins, receiver of public moneys, Humboldt, Cal.....         | 3,993.77   |  |
| J. W. Haverstick, receiver of public moneys, Los Angeles, Cal.....    | 21,873.14  |  |
| R. E. Hutchinson, receiver of public moneys, Aberdeen, Dak.....       | 5,810.60   |  |

Carried forward ..... 540,335.31 345,980,325.68



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Registers and Receivers' Fees—Continued.*

|                                                                      |              |                  |
|----------------------------------------------------------------------|--------------|------------------|
| Brought forward .....                                                | \$540,335.31 | \$345,980,325.68 |
| R. R. Hays, receiver of public moneys, Kirwin, Kans.....             | 4,021.00     |                  |
| A. A. Heald, receiver of public moneys, Falls Saint Croix, Wis.....  | 2,684.71     |                  |
| A. Hall, receiver of public moneys, Miles City, Mont.....            | 6,065.44     |                  |
| H. S. Howell, receiver of public moneys, Helena, Mont.....           | 31,603.83    |                  |
| L. S. Howlett, receiver of public moneys, Yakima, Wash.....          | 21,333.11    |                  |
| O. C. Hals, receiver of public moneys, La Crosse, Wis.....           | 1,166.05     |                  |
| A. J. Harris, receiver of public moneys, Kirwin, Kans.....           | 12,164.49    |                  |
| D. W. Hutchinson, receiver of public moneys, Bismarck, Dak.....      | 10,400.27    |                  |
| W. G. Hobbs, receiver of public moneys, Springfield, Mo.....         | 12,308.18    |                  |
| E. T. Hudson, receiver of public moneys, Lincoln, Nebr.....          | 593.99       |                  |
| W. A. Imes, receiver of public moneys, Bozeman, Mont.....            | 2,151.37     |                  |
| A. C. Jones, receiver of public moneys, Helena, Mont.....            | 6,009.75     |                  |
| W. C. Jordan, receiver of public moneys, Montgomery, Ala.....        | 23,534.87    |                  |
| H. M. Jacoway, receiver of public moneys, Dardenelle, Ark.....       | 6,702.36     |                  |
| J. H. Jones, receiver of public moneys, Menasha, Wis.....            | 230.45       |                  |
| E. James, receiver of public moneys, Carson City, Nev.....           | 1,201.00     |                  |
| J. B. Kilbourne, receiver of public moneys, Pueblo, Colo.....        | 39,218.48    |                  |
| A. L. King, receiver of public moneys, Harrison, Ark.....            | 17,852.24    |                  |
| L. O. Knapp, receiver of public moneys, Santa Fé, N. Mex.....        | 7,254.09     |                  |
| S. S. Kepler, receiver of public moneys, Eau Claire, Wis.....        | 2,318.27     |                  |
| J. W. Leigh, receiver of public moneys, San Francisco, Cal.....      | 27,059.27    |                  |
| A. E. Lemee, receiver of public moneys, Natchitoches, La.....        | 3,732.39     |                  |
| S. I. Lorah, receiver of public moneys, Central City, Colo.....      | 3,623.97     |                  |
| F. J. Leonard, receiver of public moneys, Gunnison, Colo.....        | 1,398.54     |                  |
| J. F. Legale, receiver of public moneys, Coeur d'Alene, Idaho.....   | 519.90       |                  |
| J. LaFabre, receiver of public moneys, Deadwood, Dak.....            | 7,226.48     |                  |
| W. B. Lambert, receiver of public moneys, Neligh, Nebr.....          | 11,991.65    |                  |
| J. M. Martin, receiver of public moneys, New Orleans, La.....        | 8,433.71     |                  |
| W. McLauren, receiver of public moneys, Jackson, Miss.....           | 12,075.25    |                  |
| W. O. Mills, receiver of public moneys, Eureka, Nev.....             | 2,821.45     |                  |
| M. H. Maynard, receiver of public moneys, Marquette, Mich.....       | 5,755.09     |                  |
| E. W. Miller, receiver of public moneys, Huron, Dak.....             | 23,750.56    |                  |
| W. H. C. Mitchell, receiver of public moneys, Reed City, Mich.....   | 1,643.72     |                  |
| D. L. McDermott, receiver of public moneys, Benson, Minn.....        | 2,585.50     |                  |
| C. F. Macdonald, receiver of public moneys, Saint Cloud, Minn.....   | 6,895.49     |                  |
| W. D. McHenry, receiver of public moneys, Des Moines, Iowa.....      | 612.00       |                  |
| J. Montgomery, receiver of public moneys, Oxford, Idaho.....         | 7,036.40     |                  |
| W. J. McClure, receiver of public moneys, Coeur d'Alene, Idaho.....  | 1,017.90     |                  |
| J. T. Outhouse, receiver of public moneys, La Grande, Oregon.....    | 12,675.53    |                  |
| J. O'Keane, receiver of public moneys, Vancouver, Wash.....          | 4,945.80     |                  |
| P. O'Malley, receiver of public moneys, Menasha, Wis.....            | 723.98       |                  |
| W. H. Pilkinton, receiver of public moneys, Wa Keeney, Kans.....     | 94,249.69    |                  |
| C. D. Peck, receiver of public moneys, Lake City, Colo.....          | 1,451.00     |                  |
| E. T. Pittman, receiver of public moneys, Durango, Colo.....         | 4,336.42     |                  |
| A. Peterson, receiver of public moneys, Worthington, Minn.....       | 2,315.61     |                  |
| S. Parker, receiver of public moneys, Niobrara, Nebr.....            | 12,162.63    |                  |
| J. G. Pilsbury, receiver of public moneys, Oregon City, Oregon.....  | 7,877.49     |                  |
| A. J. Quindly, receiver of public moneys, Little Rock, Ark.....      | 8,403.32     |                  |
| J. F. Rollins, receiver of public moneys, Gainesville, Fla.....      | 3,786.84     |                  |
| J. W. Ross, receiver of public moneys, Glenwood Springs, Colo.....   | 4,241.57     |                  |
| A. Railson, receiver of public moneys, Redwood Falls, Minn.....      | 1,555.90     |                  |
| H. D. Root, receiver of public moneys, Lincoln, Nebr.....            | 541.37       |                  |
| W. A. J. Sparks, Commissioner General Land Office.....               | 6.00         |                  |
| T. J. Sherwood, receiver of public moneys, Marysville, Cal.....      | 3,316.72     |                  |
| T. Scott, receiver of public moneys, Oberlin, Kans.....              | 47,600.68    |                  |
| O. Shannon, receiver of public moneys, North Platte, Nebr.....       | 50,550.81    |                  |
| E. L. Salisbury, receiver of public moneys, Leadville, Colo.....     | 3,731.96     |                  |
| T. W. Slusher, receiver of public moneys, The Dalles, Oregon.....    | 2,027.50     |                  |
| T. F. Singiser, receiver of public moneys, Mitchell, Dak.....        | 17,737.33    |                  |
| H. W. Stone, receiver of public moneys, Benson, Minn.....            | 835.54       |                  |
| E. G. Swanstrom, receiver of public moneys, Duluth, Minn.....        | 13,138.07    |                  |
| P. H. Stolberg, receiver of public moneys, Taylor's Falls, Minn..... | 1,252.77     |                  |
| A. Y. Shaw, receiver of public moneys, Lewiston, Idaho.....          | 4,155.78     |                  |
| W. T. Shaffer, receiver of public moneys, Evanston, Wyo.....         | 2,285.93     |                  |
| E. B. Sanders, receiver of public moneys, Wausau, Wis.....           | 3,104.78     |                  |
| C. Spalding, receiver of public moneys, Topeka, Kans.....            | 471.11       |                  |
| O. F. Searl, receiver of public moneys, Salina, Kans.....            | 6,180.56     |                  |
| S. S. Smith, receiver of public moneys, Devil's Lake, Dak.....       | 8,105.54     |                  |
| J. Stinemetz, receiver of public moneys, McCook, Nebr.....           | 20,216.24    |                  |
| F. W. Smith, receiver of public moneys, Tucson, Ariz.....            | 4,053.52     |                  |
| D. J. Sullivan, receiver of public moneys, Prescott, Ariz.....       | 3,400.00     |                  |
| F. H. Schrock, receiver of public moneys, Lamar, Colo.....           | 72,331.82    |                  |
| C. Thomas, receiver of public moneys, Prescott, Ariz.....            | 2,044.64     |                  |
| W. M. Townsend, receiver of public moneys, Lakeview, Oregon.....     | 8,085.78     |                  |
| S. Thanhauser, receiver of public moneys, Garden City, Kans.....     | 112,651.19   |                  |
| W. H. Tancre, receiver of public moneys, Huntsville, Ala.....        | 16,015.77    |                  |
| J. Treacy, receiver of public moneys, North Platte, Nebr.....        | 24,675.00    |                  |
| J. R. Thornton, receiver of public moneys, Camden, Ark.....          | 11,783.44    |                  |
| T. W. Tipton, receiver of public moneys, Bloomington, Nebr.....      | 6,769.42     |                  |
| C. N. Thornberry, receiver of public moneys, The Dalles, Oregon..... | 15,789.51    |                  |
| B. M. Thompson, receiver of public moneys, East Saginaw, Mich.....   | 348.23       |                  |
| Carried forward .....                                                | 1,499,261.32 | 345,980,325.68   |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Registers and Receivers' Fees—Continued.*

|                                                                     |                   |                     |
|---------------------------------------------------------------------|-------------------|---------------------|
| Brought forward .....                                               | \$1, 499, 261. 32 | \$345, 980, 325. 68 |
| E. A. Umland, receiver of public moneys, Taylor's Falls, Minn.....  | 726. 55           |                     |
| J. S. Waters, receiver of public moneys, Hailey, Idaho.....         | 3, 492. 50        |                     |
| F. G. Ward, receiver of public moneys, Susanville, Cal.....         | 1, 952. 79        |                     |
| S. C. Wright, receiver of public moneys, Carson City, Nev.....      | 588. 00           |                     |
| D. H. Wallace, receiver of public moneys, Tucson, Ariz.....         | 2, 028. 25        |                     |
| T. Wrong, receiver of public moneys, Concordia, Kans.....           | 677. 24           |                     |
| P. K. Wiser, receiver of public moneys, Tracy, Minn.....            | 2, 660. 91        |                     |
| A. O. Whipple, receiver of public moneys, Devil's Lake, Dak.....    | 4, 401. 63        |                     |
| H. C. Wallace, receiver of public moneys, Salt Lake City, Utah..... | 13, 510. 94       |                     |
| L. G. Willcox, receiver of public moneys, Detroit, Mich.....        | 108. 08           |                     |
| A. Wood, receiver of public moneys, Susanville, Cal.....            | 2, 990. 88        |                     |
| J. M. Welch, receiver of public moneys, Detroit, Mich.....          | 313. 97           |                     |
| H. W. Young, receiver of public moneys, Independence, Kans.....     | 605. 79           |                     |
| F. M. Zeibach, receiver of public moneys, Yankton, Dak.....         | 7, 284. 20        |                     |
|                                                                     |                   | 1, 540, 603. 05     |

*From Marine Hospital Tax, 1887.*

|                                                     |        |         |
|-----------------------------------------------------|--------|---------|
| C. A. Arthur, collector, New York, N. Y.....        | 8. 92  |         |
| H. F. Beecher, collector, Puget Sound, Wash.....    | 5. 00  |         |
| J. Collins, collector, Bristol, R. I.....           | . 19   |         |
| P. French, Alaska, Alaska.....                      | 5. 09  |         |
| E. L. Hedden, collector, New York, N. Y.....        | 29. 60 |         |
| G. A. Hessen, collector, Memphis, Tenn.....         | 42. 50 |         |
| B. F. Jonas, collector, New Orleans, La.....        | 27. 41 |         |
| H. B. Moore, collector, Duluth, Minn.....           | 4. 12  |         |
| D. Magone, collector, New York, N. Y.....           | 76. 40 |         |
| J. L. Pierce, collector, Machias, Me.....           | 16. 37 |         |
| T. F. Tobin, collector, Memphis, Tenn.....          | 6. 93  |         |
| C. B. Watson, collector, Oregon, Oregon.....        | . 59   |         |
| F. E. Wilsell, collector, Saint Augustine, Fla..... | 1. 09  |         |
|                                                     |        | 224. 21 |

*From Relief of Sick and Disabled Seamen.*

|                                                           |            |            |
|-----------------------------------------------------------|------------|------------|
| D. Magone, collector, New York, N. Y.....                 | 1, 605. 70 |            |
| J. S. Hager, collector, San Francisco, Cal.....           | 1, 717. 20 |            |
| N. J. Reddick, clerk eastern district North Carolina..... | 12. 93     |            |
|                                                           |            | 3, 335. 83 |

*From Labor, Drayage, and Storage.*

|                                                       |             |                   |
|-------------------------------------------------------|-------------|-------------------|
| S. J. Anderson, collector, Portland, Me.....          | 3, 012. 43  |                   |
| James Burns, collector, Kansas City, Mo.....          | 310. 17     |                   |
| A. D. Bissell, collector, Buffalo, N. Y.....          | 93. 60      |                   |
| J. B. Battelle, collector, Miami, Ohio.....           | 8. 00       |                   |
| D. O. Barr, collector, Pittsburgh, Pa.....            | 420. 15     |                   |
| C. F. Bailey, collector, Corpus Christi, Tex.....     | 355. 42     |                   |
| O. W. Cutler, collector, Niagara, N. Y.....           | 117. 90     |                   |
| R. L. Copley, collector, Georgetown, D. C.....        | 104. 20     |                   |
| J. Cadwalader, collector, Philadelphia, Pa.....       | 6, 094. 90  |                   |
| W. Caldwell, collector, Cincinnati, Ohio.....         | 2, 946. 40  |                   |
| J. J. Cocke, collector, Brazos, Tex.....              | 193. 60     |                   |
| A. D. Cole, collector, Albany, N. Y.....              | 101. 71     |                   |
| W. G. Clark, collector, Mobile, Ala.....              | 95. 80      |                   |
| D. J. Campan, collector, Detroit, Mich.....           | 1, 144. 56  |                   |
| R. F. Dodge, collector, Salem, Mass.....              | 2. 75       |                   |
| W. H. Daniels, collector, Oswegatchie, N. Y.....      | 68. 50      |                   |
| A. C. Egarter, collector, Wheeling, W. Va.....        | 59. 30      |                   |
| J. Farrington, acting collector, Minnesota, Minn..... | 47. 25      |                   |
| J. T. Gotbright, collector, Louisville, Ky.....       | 539. 93     |                   |
| A. Guernon, collector, Minnesota, Minn.....           | 37. 60      |                   |
| J. B. Groome, collector, Baltimore, Md.....           | 2, 544. 83  |                   |
| C. C. Hubbard, collector, Hartford, Conn.....         | 413. 65     |                   |
| J. V. Harris, collector, Key West, Fla.....           | 1, 487. 06  |                   |
| E. L. Hedden, collector, New York, N. Y.....          | 5, 756. 18  |                   |
| J. S. Hager, collector, San Francisco, Cal.....       | 1, 608. 15  |                   |
| G. A. Hesson, collector, Memphis, Tenn.....           | 15. 70      |                   |
| J. Hunter, collector, Saint Joseph, Mo.....           | 25. 42      |                   |
| T. F. Johnson, collector, Savannah, Ga.....           | . 50        |                   |
| B. F. Jonas, collector, New Orleans, La.....          | 602. 85     |                   |
| T. D. Jervy, collector, Charleston, S. C.....         | 398. 60     |                   |
| A. M. Kuhn, collector, Indianapolis, Ind.....         | 190. 75     |                   |
| W. Livingstone, collector, Detroit, Mich.....         | 1, 031. 02  |                   |
| R. D. Lancaster, collector, Saint Louis, Mo.....      | 1, 040. 05  |                   |
| J. V. Linde, collector, Saint Joseph, Mo.....         | 8. 80       |                   |
| W. J. McKinnee, collector, Cuyahoga, Ohio.....        | 279. 25     |                   |
| W. R. Mayo, collector, Norfolk, Va.....               | . 20        |                   |
| J. McWilliams, collector, Providence, R. I.....       | 302. 17     |                   |
| W. H. McLyman, collector, Miami, Ohio.....            | 1. 25       |                   |
| D. Magone, collector, New York, N. Y.....             | 22, 483. 58 |                   |
| Carried forward .....                                 | 53, 944. 18 | 347, 524, 488. 77 |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued

*From Labor, Drayage, and Storage—Continued.*

|                                                                    |             |                  |
|--------------------------------------------------------------------|-------------|------------------|
| Brought forward.....                                               | \$53,944.18 | \$347,524,488.77 |
| I. B. Poucher, collector, Oswego, N. Y.....                        | 2,811.76    |                  |
| H. F. Pickels, collector, Delaware, Del.....                       | 16.00       |                  |
| C. H. Robinson, collector, Wilmington, N. C.....                   | 57.24       |                  |
| C. C. Sweeney, collector, Galveston, Tex.....                      | 856.80      |                  |
| L. Saltonstall, collector, Boston, Mass.....                       | 15,051.19   |                  |
| T. F. Tobin, collector, Memphis, Tenn.....                         | 45.50       |                  |
| F. B. Torrey, receiver of public moneys, Bath, Me.....             | 139.50      |                  |
| O. L. Threlkeld, receiver of public moneys, Saluria, Tex.....      | 52.40       |                  |
| J. Van Der Linde, receiver of public moneys, Saint Joseph, Mo..... | 9.76        |                  |
| J. F. Wheaton, receiver of public moneys, Savannah, Ga.....        | 14.42       |                  |
|                                                                    |             | 72,998.75        |

*Services of United States Officers, 1886.*

|                                                 |          |          |
|-------------------------------------------------|----------|----------|
| W. L. Bancroft, collector, Huron, Mich.....     | 628.30   |          |
| D. F. Davis, collector, Bangor, Me.....         | 15.25    |          |
| A. Guernon, collector, Minnesota, Minn.....     | 93.00    |          |
| E. L. Hedden, collector, New York, N. Y.....    | 5,994.00 |          |
| J. S. Hager, collector, San Francisco, Cal..... | 7.74     |          |
| B. F. Jonas, collector, New Orleans, La.....    | 360.90   |          |
| O. Kelly, collector, Perth Amboy, N. J.....     | 90.00    |          |
| D. Magone, collector, New York, N. Y.....       | 124.00   |          |
| D. S. Presson, collector, Gloucester, Mass..... | 234.62   |          |
| A. F. Seeburger, collector, Chicago, Ill.....   | 181.40   |          |
|                                                 |          | 7,729.21 |

*Services of United States Officers, 1887.*

|                                                       |            |                |
|-------------------------------------------------------|------------|----------------|
| R. H. Arbuckle, collector, Erie, Pa.....              | 18.00      |                |
| S. J. Anderson, collector, Portland, Me.....          | 2,188.90   |                |
| T. J. Arnold, collector, San Diego, Cal.....          | 348.00     |                |
| A. D. Bissell, collector, Buffalo, N. Y.....          | 2,083.27   |                |
| C. F. Bailey, collector, Corpus Christi, Tex.....     | 86.16      |                |
| J. P. Brierly, collector, Wilmington, Cal.....        | 330.00     |                |
| J. C. Byxbee, collector, New Haven, Conn.....         | 469.00     |                |
| W. L. Bancroft, collector, Huron, Mich.....           | 557.70     |                |
| J. Cadwalader, collector, Philadelphia, Pa.....       | 19,454.48  |                |
| O. W. Cutler, collector, Niagara, N. Y.....           | 5,180.10   |                |
| W. Caldwell, collector, Cincinnati, Ohio.....         | 90.70      |                |
| J. J. Cocke, collector, Brazos, Tex.....              | 3.00       |                |
| W. G. Clark, collector, Mobile, Ala.....              | 27.50      |                |
| D. J. Campan, collector, Detroit, Mich.....           | 628.40     |                |
| W. H. Daniels, collector, Oswegatchie, N. Y.....      | 1,412.02   |                |
| D. F. Davis, collector, Bangor, Me.....               | 36.56      |                |
| J. Farrington, acting collector, Minnesota, Minn..... | 1,005.00   |                |
| J. T. Gotbright, collector, Louisville, Ky.....       | 720.00     |                |
| F. B. Goss, collector, Barnstable, Mass.....          | 437.50     |                |
| J. B. Groome, collector, Baltimore, Md.....           | 18,660.35  |                |
| A. Guernon, collector, Minnesota, Minn.....           | 545.24     |                |
| J. E. Grady, collector, Apalachicola, Fla.....        | 44.00      |                |
| E. L. Hedden, collector, New York, N. Y.....          | 12,174.17  |                |
| J. S. Hager, collector, San Francisco, Cal.....       | 15,190.31  |                |
| J. V. Harris, collector, Key West, Fla.....           | 3,350.10   |                |
| W. Hartsuff, collector, Huron, Mich.....              | 465.00     |                |
| George Hinds, collector, Wilmington, Cal.....         | 1,206.00   |                |
| T. F. Johnson, collector, Savannah, Ga.....           | 44.83      |                |
| B. F. Jonas, collector, New Orleans, La.....          | 5,509.80   |                |
| G. A. Johnson, collector, San Diego, Cal.....         | 57.00      |                |
| T. D. Jervey, collector, Charleston, S. C.....        | 52.00      |                |
| O. Kelley, collector, Perth Amboy, N. J.....          | 500.00     |                |
| W. Livingston, jr., collector, Detroit, Mich.....     | 414.60     |                |
| R. D. Lancaster, collector, Saint Louis, Mo.....      | 371.00     |                |
| B. P. Lee, collector, Yorktown, Va.....               | 438.00     |                |
| S. D. Leavitt, collector, Passamaquoddy, Me.....      | 2.26       |                |
| C. E. Morris, collector, Genesee, N. Y.....           | 550.60     |                |
| J. McWilliams, collector, Providence, R. I.....       | 730.00     |                |
| J. W. Martin, collector, Genesee, N. Y.....           | 49.40      |                |
| J. Magoffin, collector, Paso del Norte, Tex.....      | 1,258.64   |                |
| W. K. Mayo, collector, Norfolk, Va.....               | 72.00      |                |
| F. D. Moore, collector, Duluth, Minn.....             | 45.00      |                |
| D. Magone, collector, New York, N. Y.....             | 105,716.00 |                |
| S. A. Marcus, acting collector, Pensacola, Fla.....   | 129.00     |                |
| D. S. Presson, collector, Gloucester, Mass.....       | 733.86     |                |
| H. F. Pickets, collector, Delaware, Del.....          | 5.00       |                |
| M. H. Pratt, collector, Humboldt, Cal.....            | 6.00       |                |
| E. Redman, collector, Frenchman's Bay, Me.....        | 144.00     |                |
| R. T. Rundlet, collector, Wiscasset, Me.....          | 72.00      |                |
| C. C. Sweeney, collector, Galveston, Tex.....         | 323.54     |                |
| B. B. Smalley, collector, Vermont, Vt.....            | 4,520.96   |                |
| L. Saltonstall, collector, Boston, Mass.....          | 31,189.36  |                |
| A. F. Seeburger, collector, Chicago, Ill.....         | 2,516.10   |                |
| E. Sprague, collector, Waldoborough, Me.....          | 1.00       |                |
| Carried forward.....                                  | 242,163.41 | 347,605,216.73 |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*Services of United States Officers, 1887—Continued.*

|                                               |                |                     |
|-----------------------------------------------|----------------|---------------------|
| Brought forward .....                         | \$242, 163. 41 | \$347, 605, 216. 73 |
| B. R. Tate, collector, New London, Conn ..... | 69. 25         |                     |
| J. F. Wheaton, collector, Savannah, Ga .....  | 382. 85        |                     |
| C. A. Ward, collector, Huron, Mich .....      | 6, 830. 30     |                     |
|                                               |                | 249, 445. 81        |

*From Weighing Fees.*

|                                                    |             |              |
|----------------------------------------------------|-------------|--------------|
| S. J. Anderson, collector, Portland, Me .....      | 114. 80     |              |
| C. F. Bailey, collector, Corpus Christi, Tex ..... | 10. 10      |              |
| J. Burns, collector, Kansas City, Mo .....         | 47. 40      |              |
| D. O. Barr, collector, Pittsburgh, Pa .....        | 388. 31     |              |
| A. D. Bissell, collector, Buffalo, N. Y .....      | 2. 63       |              |
| J. Cadwalader, collector, Philadelphia, Pa .....   | 4, 396. 22  |              |
| W. G. Clark, collector, Mobile, Ala .....          | 2. 00       |              |
| J. J. Cocke, collector, Brazos, Tex .....          | 46. 50      |              |
| J. B. Groome, collector, Baltimore, Md .....       | 13. 96      |              |
| J. S. Hager, collector, San Francisco, Cal .....   | 8, 974. 02  |              |
| E. L. Hedden, collector, New York, N. Y .....      | 16, 447. 90 |              |
| B. F. Jonas, collector, New Orleans, La .....      | 320. 94     |              |
| F. D. Jervy, collector, Charleston, S. C .....     | 7. 80       |              |
| D. Magone, collector, New York, N. Y .....         | 73, 562. 39 |              |
| J. McWilliams, collector, Providence, R. I .....   | 1. 20       |              |
| W. R. Mayo, collector, Norfolk, Va .....           | 3. 00       |              |
| L. Saltonstall, collector, Boston, Mass .....      | 8, 506. 89  |              |
| C. C. Sweeney, collector, Galveston, Tex .....     | 65. 25      |              |
| A. F. Seeburger, collector, Chicago, Ill .....     | 40. 92      |              |
|                                                    |             | 112, 952. 23 |

*From Customs Officers' Fees, 1886.*

|                                               |         |         |
|-----------------------------------------------|---------|---------|
| E. L. Hedden, collector, New York, N. Y ..... | 656. 70 |         |
| F. J. Phelps, collector, LaCrosse, Wis .....  | 8. 30   |         |
|                                               |         | 665. 00 |

*From Customs Officers' Fees, 1887.*

|                                                   |              |              |
|---------------------------------------------------|--------------|--------------|
| S. J. Anderson, collector, Portland, Me .....     | 6, 088. 82   |              |
| J. Cadwalader, collector, Philadelphia, Pa .....  | 21, 871. 49  |              |
| J. B. Groome, collector, Baltimore, Md .....      | 11, 223. 41  |              |
| E. L. Hedden, collector, New York, N. Y .....     | 29, 516. 13  |              |
| J. S. Hager, collector, San Francisco, Cal .....  | 16, 811. 35  |              |
| B. F. Jonas, collector, New Orleans, La .....     | 9, 805. 21   |              |
| J. Magoffin, collector, Paso del Norte, Tex ..... | 836. 00      |              |
| D. Magone, collector, New York, N. Y .....        | 156, 123. 41 |              |
| L. Saltonstall, collector, Boston, Mass .....     | 38, 053. 24  |              |
| A. F. Seeburger, collector, Chicago, Ill .....    | 10, 309. 70  |              |
|                                                   |              | 300, 638. 76 |

*From Fines, Penalties, and Forfeitures—Customs, 1886.*

|                                                    |            |            |
|----------------------------------------------------|------------|------------|
| H. F. Beecher, collector, Puget Sound, Wash .....  | 5, 340. 64 |            |
| C. F. Bailey, collector, Corpus Christi, Tex ..... | 82. 30     |            |
| C. H. Call, collector, Superior, Mich .....        | 50. 00     |            |
| J. J. Cocke, collector, Brazos, Tex .....          | 28. 53     |            |
| W. H. Daniels, collector, Oswegatchie, N. Y .....  | 55. 69     |            |
| J. E. Dart, collector, Brunswick, Ga .....         | 10. 00     |            |
| E. L. Hedden, collector, New York, N. Y .....      | 7. 50      |            |
| B. F. Jonas, collector, New Orleans, La .....      | 40. 04     |            |
| J. Magoffin, collector, Paso del Norte, Tex .....  | 462. 17    |            |
| W. J. McKinnie, collector, Cuyahoga, Ohio .....    | 216. 15    |            |
| A. Putnam, collector, Middletown, Conn .....       | 34. 80     |            |
| W. H. Pratt, collector, Humboldt, Kans .....       | . 50       |            |
| H. W. Richardson, collector, Beaufort, S. C .....  | . 63       |            |
| O. L. Threlkeld, collector, Saluria, Tex .....     | 771. 70    |            |
|                                                    |            | 7, 100. 65 |

*From Fines, Penalties, and Forfeitures—Customs, 1885 and prior years.*

|                                                  |       |  |
|--------------------------------------------------|-------|--|
| T. B. Johnson, collector, Charleston, S. C ..... | 7. 50 |  |
|--------------------------------------------------|-------|--|

*From Fines, Penalties, and Forfeitures—Customs, 1887.*

|                                                    |             |                   |
|----------------------------------------------------|-------------|-------------------|
| R. H. Arbuckle, collector, Erie, Pa .....          | 2. 44       |                   |
| S. J. Anderson, collector, Portland, Me .....      | 11. 85      |                   |
| T. J. Arnold, collector, San Diego, Cal .....      | 105. 05     |                   |
| A. H. Abell, collector, Dunkirk, N. Y .....        | 10. 33      |                   |
| A. D. Bissell, collector, Buffalo, N. Y .....      | 462. 38     |                   |
| Q. A. Brooks, collector, Puget Sound, Wash .....   | 10, 375. 20 |                   |
| W. A. Baldwin, collector, Newark, N. J .....       | 40. 40      |                   |
| J. B. Batelle, collector, Miami, Ohio .....        | 309. 99     |                   |
| C. F. Bailey, collector, Corpus Christi, Tex ..... | 1, 304. 87  |                   |
| H. F. Beecher, collector, Puget Sound, Wash .....  | 1, 064. 74  |                   |
| Carried forward .....                              | 13, 687. 25 | 348, 276, 026. 68 |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Fines, Penalties, and Forfeitures—Customs, 1887—Continued.*

|                                                              |               |                    |
|--------------------------------------------------------------|---------------|--------------------|
| Brought forward .....                                        | \$13, 687. 25 | \$348, 276, 026 68 |
| J. C. Byxbee, collector, New Haven, Conn .....               | 119. 57       |                    |
| W. G. Clark, collector, Mobile, Ala .....                    | 44. 64        |                    |
| W. Caldwell, collector, Cincinnati, Ohio .....               | 14. 80        |                    |
| J. Cadwalader, collector, Philadelphia, Pa .....             | 1, 277. 14    |                    |
| R. L. Copley, collector, Georgetown, D. C .....              | 31. 65        |                    |
| J. J. Cocke, collector, Brazos, Tex .....                    | 1, 088. 47    |                    |
| A. D. Cole, collector, Albany, N. Y .....                    | 50. 85        |                    |
| O. W. Cutler, collector, Niagara, N. Y .....                 | 585. 05       |                    |
| J. H. Cozzens, collector, Perth Amboy, N. J .....            | 605. 00       |                    |
| C. H. Call, collector, Superior, Mich .....                  | 266. 11       |                    |
| J. Collins, collector, Brunswick, Ga .....                   | 200. 00       |                    |
| D. J. Campan, collector, Detroit, Mich .....                 | 417. 24       |                    |
| R. F. Dodge, collector, Salem, Mass .....                    | 10. 00        |                    |
| J. P. Donworth, collector, Aroostook, Me .....               | 1, 496. 83    |                    |
| W. H. Daniels, collector, Oswegatchie, N. Y .....            | 70. 69        |                    |
| J. E. Dart, collector, Brunswick, Ga .....                   | 125. 00       |                    |
| S. H. Doten, collector, Plymouth, Mass .....                 | 3. 12         |                    |
| P. French, collector, Alaska, Alaska .....                   | 173. 57       |                    |
| J. Farrington, acting collector, Minnesota, Minn .....       | 73. 34        |                    |
| T. M. Faire, collector, Pearl River, Miss .....              | 5. 00         |                    |
| George Frazee, collector, Burlington, Iowa .....             | . 90          |                    |
| J. B. Groome, collector, Baltimore, Md .....                 | 2, 067. 70    |                    |
| A. Guernon, collector, Minnesota, Minn .....                 | 91. 45        |                    |
| J. E. Grady, collector, Apalachicola, Fla .....              | 10. 00        |                    |
| J. T. Gotbright, collector, Louisville, Ky .....             | 214. 58       |                    |
| F. B. Goss, collector, Barnstable, Mass .....                | 100. 00       |                    |
| W. Goddard, collector, Fairfield, Conn .....                 | 67. 63        |                    |
| J. S. Hager, collector, San Francisco, Cal .....             | 70, 061. 97   |                    |
| C. C. Hubbard, collector, Middletown, Conn .....             | 39. 90        |                    |
| E. L. Hedden, collector, New York, N. Y .....                | 4, 543. 38    |                    |
| J. V. Harris, collector, Key West, Fla .....                 | 4, 392. 85    |                    |
| A. A. Hanscom, collector, Portsmouth, N. H .....             | 545. 18       |                    |
| W. H. Huse, collector, Newburyport, Mass .....               | 160. 43       |                    |
| G. A. Hessen, collector, Memphis, Tenn .....                 | 5. 00         |                    |
| W. M. Harned, late acting collector, Puget Sound, Wash ..... | 1, 901. 67    |                    |
| J. Hobson, collector, Oregon, Oreg .....                     | 83. 06        |                    |
| T. Ireland, collector, Annapolis, Md .....                   | 10. 00        |                    |
| T. D. Jervy, collector, Charleston, S. C .....               | 46. 90        |                    |
| T. B. Johnston, collector, Charleston, S. C .....            | 25. 00        |                    |
| B. F. Jonas, collector, New Orleans, La .....                | 2, 375. 16    |                    |
| G. W. Jackman, collector, Newburyport, Mass .....            | 50. 00        |                    |
| R. C. Jordan, collector, Omaha, Nebr .....                   | 25. 00        |                    |
| C. Krez, collector, Milwaukee, Wis .....                     | 262. 05       |                    |
| A. M. Kuhr, collector, Indianapolis, Ind .....               | 3. 75         |                    |
| W. Livingstone, jr., collector, Detroit, Mich .....          | 467. 44       |                    |
| R. D. Lancaster, collector, Saint Louis, Mo .....            | 552. 34       |                    |
| S. D. Leavett, collector, Passamaquoddy, Me .....            | 558. 20       |                    |
| B. P. Lee, collector, Yorktown, Va .....                     | 5. 65         |                    |
| C. E. Morris, collector, Genesee, N. Y .....                 | 81. 72        |                    |
| W. J. McKinnie, collector, Cuyahoga, Ohio .....              | 341. 58       |                    |
| J. Magoffin, collector, Paso del Norte, Tex .....            | 3, 509. 75    |                    |
| J. M. Mercer, collector, Burlington, Iowa .....              | 12. 50        |                    |
| W. R. Mayo, collector, Norfolk, Va .....                     | 102. 50       |                    |
| J. J. McClure, collector, Pensacola, Fla .....               | 18. 68        |                    |
| D. Magone, collector, New York, N. Y .....                   | 20, 795. 47   |                    |
| C. Mann, collector, Vicksburg, Miss .....                    | 50. 00        |                    |
| H. B. Moore, collector, Duluth, Minn .....                   | 10. 00        |                    |
| J. E. Moore, collector, Waldoborough, Me .....               | 27. 32        |                    |
| J. McWilliams, collector, Providence, R. I .....             | 71. 82        |                    |
| N. B. Nutt, collector, Passamaquoddy, Me .....               | 119. 24       |                    |
| D. S. Pressen, collector, Gloucester, Mass .....             | 52. 50        |                    |
| W. H. Pratt, collector, Humboldt, Cal .....                  | 50. 00        |                    |
| H. F. Pickels, collector, Delaware, Del .....                | 10. 78        |                    |
| J. L. Pierce, collector, Machias, Me .....                   | 20. 00        |                    |
| I. B. Poucher, collector, Oswego, N. Y .....                 | 3. 25         |                    |
| W. Reed, collector, Champlain, N. Y .....                    | 2, 189. 26    |                    |
| C. H. Robinson, collector, Wilmington, N. C .....            | 30. 00        |                    |
| O. H. Russell, collector, Richmond, Va .....                 | 54. 00        |                    |
| H. W. Richardson, collector, Beaufort, S. C .....            | . 63          |                    |
| C. E. Robinson, collector, Albemarle, N. C .....             | 20. 00        |                    |
| C. C. Sweeney, collector, Galveston, Tex .....               | 122. 94       |                    |
| A. F. Seeburger, collector, Chicago, Ill .....               | 8, 628. 33    |                    |
| L. Saltonstall, collector, Boston, Mass .....                | 2, 878. 45    |                    |
| B. R. Smalley, collector, Vermont, Vt .....                  | 1, 734. 94    |                    |
| E. Sprague, collector, Waldoborough, Me .....                | 4. 20         |                    |
| F. N. Shurtleff, collector, Willamette, Oregon .....         | 1, 453. 13    |                    |
| A. L. Threlkeld, collector, Saluria, Tex .....               | 1, 142. 46    |                    |
| James Tilton, collector, Great Egg Harbor, N. J .....        | 5. 00         |                    |
| P. R. Tate, collector, New London, Conn .....                | 15. 00        |                    |
| J. H. P. Voorhis, collector, Denver, Colo .....              | 20. 50        |                    |
| G. W. Warren, collector, Cape Vincent, N. Y .....            | 12. 00        |                    |
| Carried forward .....                                        | 152, 600. 46  | 348, 276, 026. 68  |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Fines, Penalties, and Forfeitures—Customs, 1887—Continued.*

|                                              |              |                  |
|----------------------------------------------|--------------|------------------|
| Brought forward.....                         | \$152,600.46 | \$348,276,026.68 |
| D. O. Watson, collector, Michigan, Mich..... | 276.80       |                  |
| J. F. Wheaton, collector, Savannah, Ga.....  | 70.00        |                  |
| C. A. Ward, collector, Huron, Mich.....      | 140.00       |                  |
| B. H. Ward, collector, Georgetown, S. C..... | 10.00        |                  |
|                                              |              | 153,097.26       |

*From Emolument Fees—Customs, 1885 and prior years.*

|                                                 |        |        |
|-------------------------------------------------|--------|--------|
| J. Bookwalter, collector, Minnesota.....        | 40.06  |        |
| D. Eagan, collector, Key West, Fla.....         | 25.58  |        |
| G. A. Johnson, collector, San Diego, Cal.....   | 153.58 |        |
| D. W. McClung, collector, Cincinnati, Ohio..... | 152.10 |        |
| C. T. Osborn, collector, Superior, Mich.....    | 33.28  |        |
| C. Rude, collector, Sandusky, Ohio.....         | 89.92  |        |
|                                                 |        | 494.52 |

*From Emolument Fees—Customs, 1886.*

|                                                   |           |            |
|---------------------------------------------------|-----------|------------|
| J. Bookwalter, collector, Minnesota, Minn.....    | 622.98    |            |
| A. D. Bissell, collector, Buffalo, N. Y.....      | 25,986.40 |            |
| D. O. Barr, collector, Pittsburgh, Pa.....        | 3,751.53  |            |
| J. B. Battelle, collector, Miami, Ohio.....       | 6.68      |            |
| J. R. Brierly, collector, Wilmington, Cal.....    | 1,018.14  |            |
| C. F. Bailey, collector, Corpus Christi, Tex..... | 56.20     |            |
| W. L. Bancroft, collector, Huron, Mich.....       | 1,434.28  |            |
| O. W. Cutler, collector, Niagara, N. Y.....       | 587.05    |            |
| J. J. Cocke, collector, Brazos Santiago, Tex..... | 201.00    |            |
| C. H. Call, collector, Superior, Mich.....        | 352.50    |            |
| W. Caldwell, collector, Cincinnati, Ohio.....     | 12,474.11 |            |
| J. P. Donworth, collector, Aroostook, Me.....     | 1,309.72  |            |
| W. H. Daniels, collector, Oswegatchie, N. Y.....  | 6,089.71  |            |
| D. F. Davis, collector, Bangor, Me.....           | 574.87    |            |
| B. Flagler, late collector, Niagara, N. Y.....    | 7,633.94  |            |
| A. Guernon, collector, Minnesota, Minn.....       | 1,311.86  |            |
| J. T. Gotbright, collector, Louisville, Ky.....   | 369.42    |            |
| C. C. Hubbard, collector, Middletown, Conn.....   | 807.79    |            |
| G. A. Johnson, collector, San Diego, Cal.....     | 43.91     |            |
| J. C. Jewell, collector, Evansville, Ind.....     | 200.00    |            |
| C. Krez, collector, Milwaukee, Wis.....           | 2,744.45  |            |
| R. D. Lancaster, collector, Saint Louis, Mo.....  | 13,732.88 |            |
| W. Livingston, jr., collector, Detroit, Mich..... | 5.89      |            |
| C. E. Morris, collector, Genesee, N. Y.....       | 2,663.11  |            |
| W. J. McKinnie, collector, Cuyahoga, Ohio.....    | 452.81    |            |
| H. D. Moore, collector, Duluth, Minn.....         | 1.93      |            |
| N. B. Nutt, collector, Passamaquoddy, Me.....     | 1,057.74  |            |
| D. S. Presson, collector, Gloucester, Mass.....   | 70.54     |            |
| A. Putnam, collector, Middletown, Conn.....       | 5,700.55  |            |
| I. B. Poucher, collector, Oswego, N. Y.....       | 16,063.53 |            |
| C. H. Robinson, collector, Wilmington, N. C.....  | 43.15     |            |
| W. Reed, collector, Champlain, N. Y.....          | 2,226.15  |            |
| E. Sprague, collector, Waldoborough, Me.....      | 369.08    |            |
| F. N. Shurtleff, collector, Willamette, Oreg..... | 5,362.29  |            |
| B. B. Smalley, collector, Vermont, Vt.....        | 2,255.94  |            |
| C. M. Whitney, collector, Saint Louis, Mo.....    | 2,644.15  |            |
| D. O. Watson, collector, Michigan, Mich.....      | 108.88    |            |
|                                                   |           | 120,335.16 |

*From Emolument Fees—Customs, 1887.*

|                                                             |           |                |
|-------------------------------------------------------------|-----------|----------------|
| T. J. Arnold, collector, San Diego, Cal.....                | 78.75     |                |
| J. C. Byxbee, collector, New Haven, Conn.....               | 278.93    |                |
| J. R. Brierly, collector, Wilmington, Cal.....              | 747.74    |                |
| W. L. Bancroft, collector, Huron, Mich.....                 | 424.43    |                |
| H. F. Beecher, collector, Puget Sound, Wash.....            | 220.88    |                |
| W. S. Carrington, collector, Teche, La.....                 | 1.90      |                |
| D. J. Campen, collector, Detroit, Mich.....                 | 1,706.78  |                |
| O. W. Cutler, collector, Niagara, N. Y.....                 | 3,516.85  |                |
| D. F. Davis, collector, Bangor, Me.....                     | 1,126.06  |                |
| J. Farrington, acting collector, Minnesota, Minn.....       | 988.55    |                |
| A. Guernon, collector, Minnesota, Minn.....                 | 2.00      |                |
| W. M. Harned, late acting collector, Puget Sound, Wash..... | 1,548.50  |                |
| W. Hartsuff, collector, Huron, Mich.....                    | 306.00    |                |
| G. A. Johnson, collector, San Diego, Cal.....               | 167.62    |                |
| W. Livingston, jr., collector, Detroit, Mich.....           | 1,728.29  |                |
| R. D. Lancaster, collector, Saint Louis, Mo.....            | .60       |                |
| B. P. Lee, collector, Richmond, Va.....                     | 138.90    |                |
| W. J. McKinnie, collector, Cuyahoga, Ohio.....              | 73.91     |                |
| C. E. Morris, collector, Genesee, N. Y.....                 | 41.70     |                |
| H. B. Moore, collector, Duluth, Minn.....                   | 67.96     |                |
| J. J. McGuire, collector, Pensacola, Fla.....               | 349.77    |                |
| S. A. Marenco, acting collector, Pensacola, Fla.....        | 609.34    |                |
| Carried forward.....                                        | 14,125.46 | 348,549,953.62 |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Emolument Fees—Customs, 1887—Continued.*

|                                                    |               |                     |
|----------------------------------------------------|---------------|---------------------|
| Brought forward.....                               | \$14, 125. 46 | \$348, 549, 953. 62 |
| N. B. Nutt, collector, Passamaquoddy, Me.....      | 732. 48       |                     |
| D. S. Presson, collector, Gloucester, Mass.....    | 296. 05       |                     |
| W. Reed, collector, Champlain, N. Y.....           | 8, 241. 24    |                     |
| E. Sprague, collector, Waldoborough, Me.....       | 361. 23       |                     |
| B. B. Smalley, collector, Vermont, Vt.....         | 16. 15        |                     |
| C. C. Sweeney, collector, Galveston, Tex.....      | 74. 44        |                     |
| J. Van Der Linde, collector, Saint Joseph, Mo..... | 7. 80         |                     |
| D. O. Watson, collector, Michigan, Mich.....       | 133. 00       |                     |
|                                                    |               | 23, 987. 25         |

*From Immigrant Fund.*

|                                                     |              |              |
|-----------------------------------------------------|--------------|--------------|
| S. J. Anderson, collector, Portland, Me.....        | 775. 50      |              |
| T. J. Arnold, collector, San Diego, Cal.....        | 3. 50        |              |
| Q. A. Brooks, collector, Puget Sound, Wash.....     | 3. 00        |              |
| H. F. Beecher, collector, Puget Sound, Wash.....    | 7. 00        |              |
| J. C. Byxbee, collector, New Haven, Conn.....       | 3. 00        |              |
| J. Cadwalader, collector, Philadelphia, Pa.....     | 15, 566. 00  |              |
| W. G. Clark, collector, Mobile, Ala.....            | . 50         |              |
| J. B. Groome, collector, Baltimore, Md.....         | 17, 640. 50  |              |
| F. B. Goss, collector, Barnstable, Mass.....        | 25. 50       |              |
| J. V. Harris, collector, Key West, Fla.....         | 3, 181. 00   |              |
| E. L. Hedden, collector, New York, N. Y.....        | 25, 405. 50  |              |
| W. Howland, collector, Beaufort, N. C.....          | 240. 50      |              |
| J. S. Hager, collector, San Francisco, Cal.....     | 7, 117. 00   |              |
| J. Hobson, collector, Oregon, Oreg.....             | . 50         |              |
| W. M. Harned, collector, Puget Sound, Wash.....     | 2. 50        |              |
| E. Hopkins, collector, Saint John's, Fla.....       | 15. 00       |              |
| B. F. Jonas, collector, New Orleans, La.....        | 1, 210. 50   |              |
| T. D. Jervay, collector, Charleston, S. C.....      | 3. 50        |              |
| B. P. Lee, collector, Richmond, Va.....             | 127. 50      |              |
| D. Magone, collector, New York, N. Y.....           | 168, 403. 00 |              |
| J. J. McGuire, collector, Pensacola, Fla.....       | 16. 00       |              |
| S. A. Mareno, acting collector, Pensacola, Fla..... | 6. 50        |              |
| J. McWilliams, collector, Providence, R. I.....     | . 50         |              |
| C. H. Robinson, collector, Wilmington, N. C.....    | 1. 00        |              |
| C. C. Sweeney, collector, Galveston, Tex.....       | 231. 50      |              |
| L. Saltonstall, collector, Boston, Mass.....        | 18, 409. 50  |              |
| F. M. Shurtleff, collector, Willamette, Oreg.....   | 3. 50        |              |
| B. R. Tate, collector, New London, Conn.....        | 1. 00        |              |
| J. F. Wheaton, collector, Savannah, Ga.....         | 2. 00        |              |
|                                                     |              | 258, 402. 50 |

*From Shipping Fees.*

|                                                      |         |            |
|------------------------------------------------------|---------|------------|
| C. H. Alley, commissioner, Pascagoula, Miss.....     | 3. 00   |            |
| J. Babson, commissioner, Bath, Maine.....            | 438. 50 |            |
| H. Bash, commissioner, Port Townsend, Wash.....      | 179. 00 |            |
| A. M. Bullock, commissioner, Norfolk, Va.....        | 107. 50 |            |
| D. H. Drummond, commissioner, Portland, Me.....      | 70. 00  |            |
| T. M. Favre, collector, Pearl River, Miss.....       | 18. 00  |            |
| H. C. Hathaway, commissioner, New Bedford, Mass..... | 58. 00  |            |
| E. T. Hunt, commissioner Pensacola, Fla.....         | 45. 50  |            |
| B. L. Nichols, commissioner, Providence, R. I.....   | 72. 00  |            |
| J. A. O'Brien, commissioner, Philadelphia, Pa.....   | 403. 00 |            |
| P. Raviesies, commissioner, Mobile, Ala.....         | 2. 50   |            |
| J. C. Reed, commissioner, New York, N. Y.....        | 215. 50 |            |
| J. S. Ranlett, commissioner, Rockland, Me.....       | 62. 00  |            |
| E. O. Smith, commissioner, Bath, Me.....             | 51. 00  |            |
| C. P. Upshur, commissioner, Astoria, Oreg.....       | 75. 50  |            |
|                                                      |         | 1, 801. 00 |

*From Fines, Penalties, and Forfeitures—Judiciary.*

|                                                                     |            |                   |
|---------------------------------------------------------------------|------------|-------------------|
| H. E. Andrews, clerk, western district Tennessee.....               | 91. 15     |                   |
| A. R. Ayers, clerk, district Washington Territory.....              | 25. 00     |                   |
| E. F. Bishop, clerk, district Colorado.....                         | 1, 154. 20 |                   |
| N. C. Butler, clerk, district Indiana.....                          | 703. 44    |                   |
| A. E. Buck, clerk, northern district Ohio.....                      | 395. 00    |                   |
| W. H. Bradley, clerk, northern district Illinois.....               | 1, 078. 42 |                   |
| R. Butler, clerk, district Wyoming.....                             | 12. 10     |                   |
| L. T. Baxter, clerk, middle district Tennessee.....                 | 602. 94    |                   |
| S. H. Brooks, assistant treasurer United States.....                | 74. 80     |                   |
| B. R. Cowen, clerk, southern district Ohio.....                     | 229. 72    |                   |
| H. C. Cowles, clerk, western district North Carolina.....           | 21. 15     |                   |
| J. E. D. Cousins, marshal, eastern district Missouri.....           | 87. 70     |                   |
| M. D. Converse, clerk, southern district Illinois.....              | 1, 824. 19 |                   |
| J. T. Cox, late receiver of public moneys, Little Rock, Ark.....    | 22. 05     |                   |
| J. W. Chew, clerk, district Maryland.....                           | 167. 56    |                   |
| S. B. Crail, clerk, district Kentucky.....                          | 96. 82     |                   |
| J. Cushman, late receiver of public moneys, Olympia, Wash.....      | 7. 70      |                   |
| R. M. Clarke, late receiver of public moneys, Carson City, Nev..... | 21. 63     |                   |
| Carried forward.....                                                | 6, 615. 57 | 348, 834, 144. 97 |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Fines, Penalties, and Forfeitures—Judiciary—Continued.*

|                                                                                 |            |                  |
|---------------------------------------------------------------------------------|------------|------------------|
| Brought forward .....                                                           | \$6,615.57 | \$348,834,144.97 |
| D. J. Davison, clerk, eastern district Michigan .....                           | 266.64     |                  |
| A. H. Davis, clerk, district Maine .....                                        | 98.62      |                  |
| E. S. Dundy, jr., clerk, district Nebraska .....                                | 1,560.03   |                  |
| E. B. Dodge, clerk, district Arizona .....                                      | 89.30      |                  |
| L. B. Dellicker, clerk, district West Virginia .....                            | 99.25      |                  |
| R. L. Davis, clerk, district Montana .....                                      | 244.30     |                  |
| H. N. Doak, clerk, district Washington Territory .....                          | 44.12      |                  |
| B. W. Etheridge, clerk, western district Tennessee .....                        | 613.43     |                  |
| E. D. Frank, clerk, district Nebraska .....                                     | 730.10     |                  |
| J. F. Fagen, late receiver of public moneys, Little Rock, Ark. ....             | 28.35      |                  |
| J. H. Farks, marshal, northern district Texas .....                             | 628.30     |                  |
| T. Griffith, clerk, southern district New York .....                            | 13.96      |                  |
| R. L. Goodrich, clerk, eastern district Arkansas .....                          | 565.40     |                  |
| C. B. Germain, clerk, northern district New York .....                          | 3.40       |                  |
| S. Hoffman, clerk, district California .....                                    | 30.00      |                  |
| M. D. Henderson, clerk, second judicial district .....                          | 205.81     |                  |
| E. L. Hedden, collector customs, New York, N. Y. ....                           | 12.25      |                  |
| S. H. Hays, clerk, district Idaho .....                                         | 701.10     |                  |
| C. H. Hill, clerk, district Massachusetts .....                                 | 1,357.22   |                  |
| E. R. Hunt, clerk, district Louisiana .....                                     | 1,000.00   |                  |
| O. B. Hillis, clerk, district Minnesota .....                                   | 75.00      |                  |
| H. H. Henderson, clerk, district West Virginia .....                            | 2,893.25   |                  |
| O. H. Holt, clerk, district Dakota .....                                        | 75.05      |                  |
| J. K. Jeffrey, clerk, district Wyoming .....                                    | 1,898.29   |                  |
| G. E. Johnson, clerk, district Vermont .....                                    | 1,287.00   |                  |
| W. H. Jones, clerk, district Dakota .....                                       | 60.25      |                  |
| J. A. Jones, clerk, southern district Illinois .....                            | 141.06     |                  |
| E. Kurtz, clerk, eastern district Wisconsin .....                               | 70.00      |                  |
| W. H. King, clerk, southern district Georgia .....                              | 59.85      |                  |
| J. N. Kerns, marshal, eastern district Pennsylvania .....                       | 50.00      |                  |
| J. Kern, late receiver of public moneys, Saint Peter, Minn. ....                | 39.12      |                  |
| R. H. Lamson, clerk, district Oregon .....                                      | 834.13     |                  |
| E. A. Locke, clerk, southern district Florida .....                             | 10,563.51  |                  |
| H. K. Love, clerk, southern district Iowa .....                                 | 1,000.66   |                  |
| C. S. Lincoln, clerk, eastern district Pennsylvania .....                       | 346.95     |                  |
| D. Magone, collector customs, New York, N. Y. ....                              | 2.12       |                  |
| A. W. McCullough, clerk, northern district Alabama .....                        | 123.16     |                  |
| R. Martinez, marshal, district New Mexico .....                                 | 1,759.98   |                  |
| A. A. Marion, clerk, United States courts .....                                 | 56.32      |                  |
| S. C. McCandless, clerk, western district Pennsylvania .....                    | 51.34      |                  |
| E. R. Mason, clerk, southern district Iowa .....                                | 158.21     |                  |
| W. K. Meade, marshal, Tucson, Ariz. ....                                        | 185.00     |                  |
| T. Muffley, clerk, district Montana .....                                       | 110.00     |                  |
| A. McGehee, clerk, district Mississippi .....                                   | 361.70     |                  |
| J. Y. Moore, clerk, district West Virginia .....                                | 100.00     |                  |
| J. McFarland, clerk, district Montana .....                                     | 189.15     |                  |
| W. H. McCartney, late collector internal revenue, third Massachusetts. ....     | 90.72      |                  |
| J. F. McKenna, receiver of public moneys, Deadwood, Dak. ....                   | 20.00      |                  |
| W. B. Mitchell, late receiver of public moneys, Saint Cloud, Minn. ....         | 30.00      |                  |
| E. E. Marvin, clerk, District of Columbia .....                                 | 155.08     |                  |
| R. H. Norton, clerk, district Montana .....                                     | 1,763.85   |                  |
| R. G. O'Brien, clerk, district Washington Territory .....                       | 137.62     |                  |
| T. A. Perkins, clerk, district Utah .....                                       | 2,318.60   |                  |
| W. P. Preble, clerk, district Maine .....                                       | 492.85     |                  |
| J. W. Payne, clerk, district North Carolina .....                               | 258.09     |                  |
| L. D. F. Poore, late receiver of public moneys, Watertown, Dak. ....            | 25.00      |                  |
| A. J. Ricks, clerk, northern district Ohio .....                                | 1,443.24   |                  |
| L. Rowe, clerk, district New Jersey .....                                       | 447.41     |                  |
| N. J. Reddick, clerk, eastern district North Carolina .....                     | 62.40      |                  |
| W. C. Robards, clerk, western district Texas .....                              | 99.85      |                  |
| J. E. Read, clerk, western district North Carolina .....                        | 77.61      |                  |
| G. C. Rives, clerk, eastern district Texas .....                                | 27.20      |                  |
| W. A. Spencer, clerk, district Minnesota .....                                  | 867.76     |                  |
| J. Seavey, clerk, district Washington Territory .....                           | 1,044.42   |                  |
| W. H. Shaw, clerk, district North Carolina .....                                | 30.00      |                  |
| G. M. Steams, attorney, district Massachusetts .....                            | 100.00     |                  |
| Secretary of the Treasury .....                                                 | 24.85      |                  |
| L. Schmidt, clerk, western district Missouri .....                              | 2,359.84   |                  |
| L. S. B. Sawyer, clerk, district California .....                               | 183.65     |                  |
| J. A. Sullivan, collector internal revenue second district New York. ....       | 44.50      |                  |
| Saint Louis and New Orleans Anchor Line .....                                   | 5.31       |                  |
| B. H. Tatem, clerk, eastern district Montana .....                              | 52.20      |                  |
| N. W. Trimble, clerk, southern district Alabama .....                           | 390.81     |                  |
| Treasurer United States .....                                                   | 1,744.60   |                  |
| M. A. Treadwell, late collector internal revenue second district New York. .... | 6.40       |                  |
| A. J. Van Duzee, clerk, northern district Iowa .....                            | 148.18     |                  |
| F. Widmer, collector internal revenue second district Alabama .....             | 61.51      |                  |
| A. A. Wilson, marshal, District of Columbia .....                               | 5.00       |                  |
| S. Wheeler, clerk, district Arkansas .....                                      | 525.51     |                  |
| J. E. Walker, clerk, district Arizona .....                                     | 16.00      |                  |
| Carried forward .....                                                           | 52,458.31  | 348,834,144.97   |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Fines, Penalties, and Forfeitures—Judiciary—Continued.*

|                                                        |             |                  |
|--------------------------------------------------------|-------------|------------------|
| Brought forward .....                                  | \$52,458.31 | \$348,834,144.97 |
| J. R. Wilkins, clerk, district Utah.....               | 444.96      |                  |
| J. C. Wilson, clerk, district Kansas.....              | 102.85      |                  |
| J. W. Wheaton, clerk, district Louisiana.....          | 3.00        |                  |
| A. S. Worthington, attorney, District of Columbia..... | 58.83       |                  |
| S. A. Walker, United States attorney.....              | 32.59       |                  |
| J. M. Zane, clerk, district Utah.....                  | 6,450.30    |                  |
|                                                        |             | 59,550.84        |

*From Emolument Fees—Judiciary.*

|                                                              |           |           |
|--------------------------------------------------------------|-----------|-----------|
| T. Boles, late marshal, western district Arkansas.....       | 834.42    |           |
| S. Bell, clerk, eastern district Pennsylvania.....           | 2,444.26  |           |
| J. D. Bennett, attorney, southern district Alabama.....      | 207.60    |           |
| N. C. Butler, clerk, district Indiana.....                   | 2,503.59  |           |
| W. H. Bradley, clerk, northern district Illinois.....        | 10,029.69 |           |
| J. E. Boyd, attorney, western district North Carolina.....   | 78.02     |           |
| J. E. Bryant, late marshal, northern district Georgia.....   | 10.97     |           |
| B. R. Cowan, clerk, southern district Ohio.....              | 537.80    |           |
| R. H. Crittendon, marshal, district Kentucky.....            | 1,050.15  |           |
| R. M. Douglas, marshal, district North Carolina.....         | 2,072.85  |           |
| W. P. Fishback, clerk, district Indiana.....                 | 500.00    |           |
| T. Griffith, clerk, southern district New York.....          | 8,146.06  |           |
| H. C. Geisburg, clerk, western district Missouri.....        | 1,515.43  |           |
| J. E. Hagood, clerk, district South Carolina.....            | 19.19     |           |
| J. M. Hinds, late marshal, northern district Alabama.....    | 1,270.85  |           |
| E. R. Hunt, clerk, district Louisiana.....                   | 101.00    |           |
| S. Hoffman, clerk, northern district California.....         | 24.40     |           |
| H. M. Hinsdell, clerk, western district Michigan.....        | 6.03      |           |
| S. H. Lyman, clerk, southern district New York.....          | 7,472.38  |           |
| C. S. Lincoln, clerk, eastern district Pennsylvania.....     | 459.08    |           |
| R. J. Meigs, clerk, District of Columbia.....                | 238.79    |           |
| J. H. McKenny, clerk, Supreme Court United States.....       | 5,554.25  |           |
| S. C. McCandless, clerk, district Pennsylvania.....          | 4.73      |           |
| M. T. McMahon, marshal, southern district New York.....      | 1,227.58  |           |
| A. B. Norton, late marshal, district Texas.....              | 475.42    |           |
| S. D. Oliphant, clerk, district New Jersey.....              | 201.37    |           |
| D. B. Kussell, late marshal, eastern district Arkansas.....  | 66.87     |           |
| T. H. Reeves, late marshal, eastern district Tennessee.....  | 29.40     |           |
| A. P. Selby, clerk, District of Columbia.....                | 1,242.07  |           |
| G. P. Sanger, attorney, district Massachusetts.....          | 38.83     |           |
| L. S. B. Sawyer, clerk, district California.....             | 6.20      |           |
| E. M. Seabrook, clerk, district South Carolina.....          | 274.95    |           |
| A. A. Wilson, marshal, District of Columbia.....             | 1,122.80  |           |
| J. C. J. Williams, attorney, eastern district Tennessee..... | 925.89    |           |
|                                                              |           | 50,692.92 |

*From Proceeds of Government Property.*

|                                               |            |                |
|-----------------------------------------------|------------|----------------|
| Treasury Department .....                     | 44,100.02  |                |
| War Department:                               |            |                |
| Civil.....                                    | 6,882.98   |                |
| Ordnance .....                                | 10,407.40  |                |
| Medical and hospital .....                    | 2,102.30   |                |
| Quartermaster's Department .....              | 142,964.47 |                |
| Adjutant-General's Office.....                | 1,663.85   |                |
| Signal Service .....                          | 1,979.96   |                |
| State, War, and Navy Department Building..... | 29.53      |                |
| Expenses of Recruiting.....                   | 7.25       |                |
| Military Reservation, Fort Leavenworth .....  | 229.68     |                |
| Engineer's Department.....                    | 13,350.95  |                |
| Navy Department:                              |            |                |
| Civil.....                                    | 264.19     |                |
| Yards and Docks .....                         | 196.43     |                |
| Construction and Repair.....                  | 2,847.11   |                |
| Provisions and Clothing .....                 | 2,902.34   |                |
| Marine .....                                  | 420.05     |                |
| Navigation .....                              | 57.90      |                |
| Steam Engineering .....                       | 153.11     |                |
| Naval Academy .....                           | 45.75      |                |
| Medicine and Surgery .....                    | 78.49      |                |
| Equipment and Recruiting .....                | 6,269.88   |                |
| Miscellaneous:                                |            |                |
| Consular service.....                         | 59.93      |                |
| Streets.....                                  | 122.75     |                |
| House of Representatives.....                 | 398.50     |                |
| Public Printer .....                          | 5,837.63   |                |
| State Department .....                        | 3,196.41   |                |
| Court of Alabama Claims .....                 | 1,474.68   |                |
| Agricultural Department.....                  | 1,176.65   |                |
| Department of Justice.....                    | 986.42     |                |
| Carried forward .....                         | 250,206.61 | 348,944,388.73 |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From Proceeds of Government Property—Continued.*

|                                     |              |                  |
|-------------------------------------|--------------|------------------|
| Brought forward .....               | \$250,206.61 | \$348,944,388.73 |
| Miscellaneous—Continued.            |              |                  |
| Interior Department .....           | 8,650.70     |                  |
| Geological Survey .....             | 872.70       |                  |
| General Land Office .....           | 1,613.33     |                  |
| National Museum .....               | 136.91       |                  |
| Indians .....                       | 1,330.57     |                  |
| Pensions .....                      | 21.50        |                  |
|                                     |              | 262,832.32       |
| Direct tax .....                    |              | 32,892.05        |
| Mileage of examiners .....          |              | 3,585.16         |
| Soldiers' Home permanent fund ..... |              | 1,226,259.47     |

*From Pacific Railroad Company.*

|                                                                 |              |              |
|-----------------------------------------------------------------|--------------|--------------|
| Sinking fund, Union Pacific Railroad bonds .....                | 1,016,825.88 |              |
| Sinking fund, Central Pacific Railroad bonds .....              | 347,609.99   |              |
| Reimbursement of interest, Union Pacific Railroad bonds .....   | 528,520.09   |              |
| Reimbursement of interest, Central Pacific Railroad bonds ..... | 232,030.22   |              |
| Kansas Pacific Railroad Company .....                           | 94,772.52    |              |
| Sioux City and Pacific Railroad Company .....                   | 7,720.65     |              |
| Central Branch Union Pacific Railroad Company .....             | 41,738.35    |              |
| Central Pacific Railroad Company .....                          | 10,011.30    |              |
|                                                                 |              | 2,279,229.00 |

*From Indian Lands.*

|                                                                                       |              |              |
|---------------------------------------------------------------------------------------|--------------|--------------|
| Interest on Indian trust-fund stocks .....                                            | 25,735.34    |              |
| Indian trust-fund .....                                                               | 2,000.00     |              |
| Reimbursement account, survey Omaha Indian lands .....                                | 3,886.63     |              |
| Reimbursement account, survey Otoe and Missouri Indian lands .....                    | 5,000.00     |              |
| Proceeds, Osage ceded lands .....                                                     | 263.18       |              |
| Proceeds, Osage Indian lands .....                                                    | 1,178,390.17 |              |
| Proceeds, Omaha Indian lands .....                                                    | 48,489.31    |              |
| Proceeds, Umatilla Indian lands .....                                                 | 896.30       |              |
| Proceeds, Kansas Indian lands .....                                                   | 12,169.40    |              |
| Proceeds, Otoe and Missouri Indian lands .....                                        | 30,605.12    |              |
| Proceeds, Pawnee Indian lands .....                                                   | 20,624.10    |              |
| Proceeds, Indian reservation in Minnesota and Dakota .....                            | 13,773.08    |              |
| Proceeds, Uto Indian lands .....                                                      | 132,053.87   |              |
| Proceeds, Cherokee Indian lands .....                                                 | 405.55       |              |
| Interest on deferred payments, etc. ....                                              | 41,358.73    |              |
| Reimbursements on account, appropriations to meet interest on non-paying stocks ..... | 162,870.00   |              |
| Reimbursements on account, value of reservation purchased for Pawnees .....           | 176,911.61   |              |
|                                                                                       |              | 1,855,432.39 |

*Public Debt.*

|                                |               |                |
|--------------------------------|---------------|----------------|
| United States notes .....      | 74,068,000.00 |                |
| Silver certificates .....      | 51,852,000.00 |                |
| Funded loan of 1907 .....      | 40,900.00     |                |
| Certificates of deposits ..... | 28,480,000.00 |                |
|                                |               | 154,440,900.00 |

## Revenues, District of Columbia:

|                                                              |              |                |
|--------------------------------------------------------------|--------------|----------------|
| General fund .....                                           | 2,111,391.50 |                |
| Water fund .....                                             | 195,936.88   |                |
| Washington special-tax fund .....                            | 15,832.89    |                |
| Redemption tax-lien certificates .....                       | 949.18       |                |
| Redemption assessment certificates .....                     | 960.17       |                |
| Washington redemption fund .....                             | 339.90       |                |
| Sales of bonds of guaranty fund .....                        | 34,811.74    |                |
| Amount due contractors .....                                 |              |                |
| United States share of excess .....                          | 1,638.19     |                |
| Redemption of Pennsylvania Avenue paving certificates .....  | 1,649.66     |                |
| United States share revenues, Reform School .....            | 1,887.70     |                |
| United States share revenues, Ind. Home .....                | 49.31        |                |
| United States share fees for inspecting gas and meters ..... | 342.25       |                |
| Police relief fund .....                                     | 4,962.09     |                |
| Firemen's relief fund .....                                  | 1,035.00     |                |
|                                                              |              | 2,371,786.46   |
| Sales of ordnance material, War Department .....             | 28,864.62    |                |
| Sales of ordnance material, Navy Department .....            | 31,405.32    |                |
| Powder and projectiles, War Department .....                 | 11,484.28    |                |
|                                                              |              | 71,754.22      |
| Profits on coinage .....                                     | 564,485.72   |                |
| Profits on coinage, standard silver dollar .....             | 8,302,437.49 |                |
| Deductions on bullion deposits .....                         | 60,871.12    |                |
| Assays and examination of ores .....                         | 1,458.50     |                |
|                                                              |              | 8,929,252.83   |
| Carried forward .....                                        |              | 520,418,312.63 |



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*Public Debt*—Continued.

|                                                                                            |                  |
|--------------------------------------------------------------------------------------------|------------------|
| Brought forward .....                                                                      | \$520,418,312.63 |
| Tax on circulation of national banks .....                                                 | 2,385,851.18     |
| Fees on letters patent .....                                                               | 1,151,666.40     |
| Deposits for surveying public lands .....                                                  | 94,289.76        |
| Depredations on public lands .....                                                         | 41,456.99        |
| Water and ground rents, Hot Springs .....                                                  | 4,705.00         |
| Reimbursement by national-bank redemption agency:                                          |                  |
| Salaries, office of Treasurer, 1886 .....                                                  | 18,839.45        |
| Salaries, office of Treasurer, 1887 .....                                                  | 54,477.07        |
| Salaries, office Comptroller of Currency, 1886 .....                                       | 3,205.48         |
| Salaries, office Comptroller of Currency, 1887 .....                                       | 10,986.37        |
| Contingent expenses, office of Treasurer, national currency .....                          | 79,178.17        |
|                                                                                            | 166,686.54       |
| Reimbursement account, salaries office Commissioner Internal Revenue, 1886 .....           | 206.10           |
| Reimbursement account, salaries office Commissioner Internal Revenue, 1887 .....           | 2,268.95         |
|                                                                                            | 2,475.05         |
| Reimbursement for increasing water supply .....                                            | 35,169.10        |
| By District of Columbia, account, interest, etc .....                                      | 19,878.17        |
| Damage to United States steamer Juniata .....                                              | 70.00            |
| Right of way to Kensington and Tacony Railroad Company .....                               | 4,500.00         |
| Dividend paid by Exchange National Bank, Norfolk, Va. ....                                 | 5,065.62         |
| Navy pension fund .....                                                                    | 5.00             |
| Interest on Nashville and Chattanooga Railroad bonds .....                                 | 20,000.00        |
| Interest on East Tennessee, Virginia and Georgia Railroad .....                            | 3,800.00         |
| Payment by East Tennessee, Virginia and Georgia Railroad Company .....                     | 95,000.00        |
| Reimbursement by District of Columbia, completion of sewerage system .....                 | 141,619.41       |
| Revenues Yellowstone National Park .....                                                   | 1,232.00         |
| Spanish indemnity fund .....                                                               | 28,500.00        |
| Tax on seal-skins .....                                                                    | 317,452.75       |
| Sale of old Bridewell dock lot, Chicago, Ill. ....                                         | 205,000.00       |
| Sale of old court-house and post-office, Philadelphia, Pa. ....                            | 412,702.95       |
| Sale of United States custom-house lot, Eastport, Me. ....                                 | 2,679.25         |
| Balance of State appropriation for improving Muskingum River, Ohio .....                   | 7,233.20         |
| Coupons found over in settlement of account of assistant treasurer, Philadelphia, Pa. .... | 10.00            |
| Indian moneys, proceeds of labor .....                                                     | 47,143.62        |
| Trust fund, etc., support of free schools in South Carolina .....                          | 1,951.48         |
| Passport fees .....                                                                        | 35,278.14        |
| Rent of public buildings .....                                                             | 20,153.03        |
| Interest on debts due the United States .....                                              | 9,128.31         |
| Conscience fund .....                                                                      | 10,655.93        |
| Assessments on owners for deaths on shipboard .....                                        | 960.00           |
| Unexpended receipts, United States military telegraph lines .....                          | 17,562.31        |
| Premium on drafts .....                                                                    | 45,651.99        |
| Copying fees, General Land Office .....                                                    | 12,503.85        |
| Copyright fees .....                                                                       | 22,595.00        |
| Unexplained balances in disbursing accounts .....                                          | .98              |
| Sale of property, internal-revenue laws .....                                              | 948.00           |
| Rent of property, internal-revenue laws .....                                              | 301.87           |
| Work done by Bureau of Engraving and Printing .....                                        | 35,089.41        |
| Work done in public shops .....                                                            | 99.93            |
| Rebate of interest .....                                                                   | 504.22           |
| Reimbursement by Edgar Speiden, etc .....                                                  | 243.30           |
| Forfeiture by contractors .....                                                            | 2,166.64         |
| Soldiers' hand-books lost .....                                                            | 14.85            |
| Interest on deposits and premiums on exchange .....                                        | 14,774.76        |
| Court fees paid to Government employés .....                                               | 51.75            |
| Consular court fines .....                                                                 | 110.92           |
| Board of patients at Freedmen's Hospital and Asylum .....                                  | 60.00            |
| Fund for relief of refugees and freedmen .....                                             | 408.49           |
| Life-Saving Service .....                                                                  | .50              |
| Work done by Coast Survey .....                                                            | 118.30           |
| Redemption of property, act June 8, 1872 .....                                             | 55.58            |
| Gain by exchange .....                                                                     | 53.78            |
| Proceeds, gold captured from counterfeiters .....                                          | 48.69            |
| Damage to Fourteen-Foot Bank light-vessel .....                                            | 90.00            |
| Penalty under national banking law .....                                                   | 100.00           |
| Total receipts .....                                                                       | 525,844,177.66   |



**BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND DURING THE FISCAL YEAR ENDING JUNE 30, 1887, TOGETHER WITH THE UNEXPENDED BALANCES ON JUNE 30, 1887, WHICH ARE TO BE ACCOUNTED FOR IN THE NEXT ANNUAL STATEMENT.**

| Specific objects of appropriations.              | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropriations June 30, 1887. |
|--------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|-------------------------------------------|
|                                                  |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| TREASURY.                                        |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Salaries and mileage of Senators.....            | 1885  |           |                    | \$4,670.42                                 |                                                              |                                              | \$4,670.42                                                    |                                                         | \$4,670.42                                           | \$2,068.80                                |
| Do.....                                          | 1886  |           |                    | 2,000.00                                   |                                                              | \$68.80                                      | 2,068.80                                                      |                                                         |                                                      |                                           |
| Do.....                                          | 1887  | 24        | 172                |                                            | \$413,000.00                                                 |                                              | 413,000.00                                                    | \$413,000.00                                            |                                                      |                                           |
| Salaries, officers and employés of Senate.....   | 1884  |           |                    | 4,233.19                                   |                                                              |                                              | 4,233.19                                                      |                                                         | 4,233.19                                             |                                           |
| Do.....                                          | 1885  |           |                    | 2,499.73                                   |                                                              |                                              | 2,499.73                                                      |                                                         | 2,499.73                                             |                                           |
| Do.....                                          | 1886  |           |                    | 1,850.12                                   |                                                              | 15.04                                        | 1,865.16                                                      | 102.69                                                  |                                                      | 1,762.47                                  |
| Do.....                                          | 1887  | 24        | 172                | 7,728.34                                   | 311,710.48                                                   |                                              | 319,438.82                                                    | 317,828.91                                              |                                                      | 1,609.91                                  |
| Contingent expenses, Senate:                     |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Clerks to Senators.....                          | 1884  |           |                    | 2,808.00                                   |                                                              |                                              | 2,808.00                                                      |                                                         | 2,808.00                                             |                                           |
| Do.....                                          | 1885  |           |                    | 8,310.00                                   |                                                              |                                              | 8,310.00                                                      |                                                         | 8,310.00                                             |                                           |
| Stationery and newspapers.....                   | 1887  | 24        | 174                |                                            | 12,500.00                                                    |                                              | 12,500.00                                                     | 12,500.00                                               |                                                      |                                           |
| Horses and wagons.....                           | 1885  | 24        | 285                |                                            | 11.50                                                        |                                              | 11.50                                                         | 11.50                                                   |                                                      |                                           |
| Do.....                                          | 1886  | 24        | 285                |                                            | 1,253.35                                                     | 16.85                                        | 1,270.20                                                      | 1,253.35                                                |                                                      | 16.85                                     |
| Do.....                                          | 1887  | 24        | 174                |                                            | 3,000.00                                                     | 35.09                                        | 3,035.09                                                      | 3,000.00                                                |                                                      | 35.09                                     |
| Fuel for heating apparatus.....                  | 1884  |           |                    | 613.83                                     |                                                              |                                              | 613.83                                                        |                                                         | 613.83                                               |                                           |
| Do.....                                          | 1885  | 24        | 285                |                                            | 20.77                                                        |                                              | 20.77                                                         | 20.77                                                   |                                                      |                                           |
| Do.....                                          | 1887  | 24        | 174                |                                            | 7,000.00                                                     | 5.57                                         | 7,005.57                                                      | 7,000.00                                                |                                                      | 5.57                                      |
| Furniture and repairs.....                       | 1884  |           |                    | 357.48                                     |                                                              |                                              | 357.48                                                        |                                                         | 357.48                                               |                                           |
| Do.....                                          | 1885  |           |                    | 2.00                                       |                                                              |                                              | 2.00                                                          |                                                         | 2.00                                                 |                                           |
| Do.....                                          | 1886  | 24        | 285                |                                            | 1,800.00                                                     | 13.48                                        | 1,813.48                                                      | 1,802.50                                                |                                                      | 10.98                                     |
| Do.....                                          | 1887  | 24        | 174                |                                            | 5,000.00                                                     | 12.20                                        | 5,012.20                                                      | 5,000.00                                                |                                                      | 12.20                                     |
| Folding documents.....                           | 1884  |           |                    | 45.35                                      |                                                              |                                              | 45.35                                                         |                                                         | 45.35                                                |                                           |
| Do.....                                          | 1885  |           |                    | 22.50                                      |                                                              |                                              | 22.50                                                         |                                                         | 22.50                                                |                                           |
| Do.....                                          | 1886  | 24        | 285                |                                            | 2,500.00                                                     | 1.25                                         | 2,501.25                                                      | 2,500.00                                                |                                                      | 1.25                                      |
| Do.....                                          | 1887  | 24        | 074                |                                            | 2,000.00                                                     | 1.60                                         | 2,001.60                                                      | 2,000.00                                                |                                                      | 1.60                                      |
| Materials for folding.....                       | 1886  |           |                    | .01                                        |                                                              | .01                                          | .01                                                           |                                                         | .01                                                  |                                           |
| Do.....                                          | 1887  | 24        | 174                |                                            | 4,500.00                                                     |                                              | 4,500.00                                                      | 4,500.00                                                |                                                      |                                           |
| Expenses of special and select commit- tees..... | 1884  |           |                    | 4.32                                       |                                                              |                                              | 4.32                                                          |                                                         | 4.32                                                 |                                           |
| Do.....                                          | 1885  |           |                    | 6,296.95                                   |                                                              |                                              | 6,296.95                                                      | 642.20                                                  | 5,654.75                                             |                                           |
| Do.....                                          | 1886  |           |                    | 901.13                                     |                                                              | 446.00                                       | 1,347.13                                                      | 1,280.57                                                |                                                      | 66.56                                     |
| Do.....                                          | 1887  | 24        | 174,549            |                                            | 40,000.00                                                    | 699.21                                       | 40,699.21                                                     | 32,199.21                                               |                                                      | 8,500.00                                  |
| Miscellaneous items.....                         | 1884  |           |                    | 3,401.92                                   |                                                              |                                              | 3,401.92                                                      |                                                         | 3,401.92                                             |                                           |
| Do.....                                          | 1885  |           |                    | 3,267.45                                   |                                                              |                                              | 3,267.45                                                      | 1,500.00                                                |                                                      |                                           |
| Do.....                                          | 1886  | 24        | 285                | 1,500.00                                   | 17,000.00                                                    | 1,324.52                                     | 19,824.52                                                     | 17,029.84                                               |                                                      | 2,794.68                                  |
| Do.....                                          | 1887  | 24        | 174                |                                            | 15,000.00                                                    |                                              | 15,000.00                                                     | 15,000.00                                               |                                                      |                                           |
| Carried forward.....                             |       |           |                    | 50,512.73                                  | 836,296.10                                                   | 2,639.62                                     | 889,448.45                                                    | 838,171.54                                              | 34,390.94                                            | 16,885.97                                 |







[illegible]

\* 1884 and prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED, JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Special objects of appropriations.                                      | Year.  | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropria- tions June 30, 1887. |
|-------------------------------------------------------------------------|--------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                                         |        | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| TREASURY—Continued.                                                     |        |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward                                                         |        |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Payment to family of Charles S. Trentlon, House of Representatives      |        | 24        | 287                | \$179,592.61                               | \$3,217,282.92                                               | \$11,733.54                                  | \$3,408,609.07                                                | \$3,095,725.94                                          | \$100,531.90                                         | \$212,351.23                                |
| Payment to widow of Hon. W. A. Duncan, House of Representatives         |        | 24        | 287                |                                            | 250.00                                                       |                                              | 250.00                                                        | 250.00                                                  |                                                      |                                             |
| Payment to widow of Hon. Reuben Ellwood, House of Representatives       |        | 24        | 287                |                                            | 6,000.00                                                     |                                              | 6,000.00                                                      | 6,000.00                                                |                                                      |                                             |
| Payment to widow of Hon. Joseph Rankin, House of Representatives        |        | 24        | 287                |                                            | 8,429.18                                                     |                                              | 8,429.18                                                      | 8,429.18                                                |                                                      |                                             |
| Payment to widow of Hon. William H. Cole, House of Representatives      |        | 24        | 287                |                                            | 5,580.71                                                     |                                              | 5,580.71                                                      | 5,580.71                                                |                                                      |                                             |
| Payment for contesting seats in Congress, House of Representatives      |        | 24        | 287                |                                            | 3,458.00                                                     |                                              | 3,458.00                                                      | 3,458.00                                                |                                                      |                                             |
| Compiling reports of committees of Con- gress, House of Representatives |        | 24        | 286                |                                            | 14,351.75                                                    |                                              | 14,351.75                                                     | 14,351.75                                               |                                                      |                                             |
| Relief of David Webster, House of Repre- sentatives                     |        | 24        | 345                |                                            | 7,750.00                                                     |                                              | 7,750.00                                                      | 7,750.00                                                |                                                      |                                             |
| Relief of John Ellis, messenger, House of Representatives               |        | 24        | 750                |                                            | 302.80                                                       |                                              | 302.80                                                        | 302.80                                                  |                                                      |                                             |
| Relief of Beaufort Lee and others, House of Representatives             |        | 24        | 875                |                                            | 210.00                                                       |                                              | 210.00                                                        | 210.00                                                  |                                                      |                                             |
| Salaries, Office of Public Printer                                      | 1887   | 24        | 876                |                                            | 960.00                                                       |                                              | 960.00                                                        | 960.00                                                  |                                                      | 704.55                                      |
| Contingent expenses, Office of Public Printer                           | 1887   | 24        | 177                |                                            | 15,300.00                                                    |                                              | 15,300.00                                                     | 14,593.45                                               |                                                      |                                             |
| Do.                                                                     | 1885   |           |                    | 781.25                                     |                                                              |                                              | 781.25                                                        | 5.10                                                    | 776.15                                               |                                             |
| Do.                                                                     | 1886   |           |                    | 1,000.00                                   |                                                              |                                              | 1,000.00                                                      | 366.20                                                  |                                                      | 633.80                                      |
| Do.                                                                     | 1887   | 24        | 177                |                                            | 3,000.00                                                     | 401.05                                       | 3,401.05                                                      | 3,400.00                                                |                                                      | 1.05                                        |
| Removal and storage of certain material, Government Printing Office     |        |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Publication of Tenth Census reports                                     |        |           |                    | 11,600.00                                  |                                                              | 621.77                                       | 12,221.77                                                     | 8,500.00                                                |                                                      | 3,721.77                                    |
| Protecting Public Printing Office from fire                             | 1887   | 24        | 255                | 64,708.71                                  |                                                              | 1,098.80                                     | 65,807.51                                                     | 65,807.51                                               |                                                      |                                             |
| Public printing and binding                                             | 1884*  |           |                    |                                            | 8,000.00                                                     | 712.61                                       | 8,712.61                                                      | 3,000.00                                                |                                                      | 5,712.61                                    |
| Do.                                                                     | 1885   |           |                    | 66,025.28                                  |                                                              | 3,380.61                                     | 3,380.61                                                      |                                                         | 3,380.61                                             |                                             |
| Do.                                                                     | 1886   |           |                    | 291,669.85                                 |                                                              | 280.87                                       | 66,306.15                                                     | 15,010.02                                               | 51,296.13                                            |                                             |
| Do.                                                                     | {1886} |           |                    |                                            |                                                              | 38,930.04                                    | 330,599.89                                                    | 278,500.02                                              |                                                      | 52,099.87                                   |
| Do.                                                                     | {1887} | 24        | 288                |                                            | 5,850.00                                                     |                                              | 5,850.00                                                      | 5,850.00                                                |                                                      |                                             |
| Do.                                                                     | 1887   | 24        | 288, 353           |                                            | 2,180,000.00                                                 | 108,244.26                                   | 2,288,244.26                                                  | 2,247,898.43                                            |                                                      | 40,345.83                                   |
| Printing annual report (1885) Bureau of Ani- mal Industry               |        |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Printing second annual report of Commis- sioner of Labor*               |        |           |                    | 19,876.39                                  |                                                              | 1,741.31                                     | 21,617.70                                                     | 15,563.24                                               |                                                      | 6,054.46                                    |
|                                                                         |        | 24        | 648                |                                            | 19,994.30                                                    | 207.07                                       | 20,201.37                                                     | 9,000.00                                                |                                                      | 11,201.37                                   |



| Printing first annual report of Commissioner of Labor.                             | 24    | 344        | 19,083.20    | 2,918.04   | 22,001.24    | 14,231.39    | 7,769.85   |
|------------------------------------------------------------------------------------|-------|------------|--------------|------------|--------------|--------------|------------|
| Printing Annual Report (1883) of Commissioner of Agriculture                       |       |            |              |            | 120,697.93   |              |            |
| Printing Annual Report (1884) of Commissioner of Agriculture                       |       |            |              |            | 10,669.21    |              |            |
| Printing Annual Report (1885) of Commissioner of Agriculture                       |       |            |              |            | 166,649.80   |              |            |
| Printing Annual Report (1886) of Commissioner of Agriculture                       | 24    | 347        | 200,000.00   | 3,292.77   | 203,292.77   | 39,620.13    | 163,672.64 |
| Printing Annual Bulletin (1887) Bureau of Ethnology                                | 24    | 349        | 3,000.00     | 486.14     | 3,486.14     | 2,434.70     | 1,051.44   |
| Salaries, Library of Congress                                                      | 1885  |            |              |            | 198.88       | 1.40         |            |
| Do.                                                                                | 1886  |            |              |            | 320.00       | 320.00       |            |
| Do.                                                                                | 1887  | 177        | 38,560.00    |            | 38,560.00    | 38,560.00    |            |
| Contingent expenses, Library of Congress                                           | 1884* |            |              |            | 658.86       | 658.86       |            |
| Do.                                                                                | 1886  |            |              |            | 500.00       |              | 500.00     |
| Do.                                                                                | 1887  | 177        | 1,500.00     |            | 1,500.00     | 500.00       | 1,000.00   |
| Increase of Library of Congress                                                    | 1884* |            |              |            | 111.76       | 111.76       |            |
| Do.                                                                                | 1887  | 177        | 10,000.00    |            | 10,000.00    | 6,500.00     | 3,500.00   |
| Joint Select Committee to provide additional accommodations of Library of Congress |       |            |              | 2.90       | 2.90         | 2.90         |            |
| Publication of the Peter Force collection of manuscripts                           | 24    | 177        | 2,500.00     |            | 6,500.00     | 1,500.00     | 5,000.00   |
| Works of art for the Capitol                                                       | 24    | 254        | 10,000.00    |            | 10,000.00    | 8,500.00     | 1,500.00   |
| Salaries, Botanic Garden                                                           | 1881  |            |              |            | 4.52         | 4.52         |            |
| Do.                                                                                | 1885  |            |              |            | .30          | .30          |            |
| Do.                                                                                | 1886  |            |              |            | .10          | .10          |            |
| Do.                                                                                | 1887  | 177        | 12,772.50    |            | 12,772.50    | 12,772.50    |            |
| Improving buildings, Botanic Garden                                                | 1885  |            |              |            | 16.93        | 16.93        |            |
| Do.                                                                                | 1886  |            |              |            | 6.36         | 6.36         |            |
| Do.                                                                                | 1887  | 254        | 5,500.00     |            | 5,500.00     | 5,500.00     | 8.18       |
| Improving Botanic Garden                                                           | 1885  |            |              |            | 9.30         | 9.30         |            |
| Do.                                                                                | 1886  |            |              |            | 2.09         | 2.09         |            |
| Do.                                                                                | 1887  | 177        | 5,000.00     |            | 5,000.00     | 5,000.00     | 2.09       |
| Salaries, judges, etc., Court of Claims                                            | 1885  |            |              |            | 450.00       |              |            |
| Do.                                                                                | 1887  | 254, 208   | 31,040.00    |            | 31,040.00    | 30,930.00    | 110.00     |
| Reporting decisions, Court of Claims                                               | 1887  | 208        | 1,000.00     |            | 1,000.00     | 1,000.00     |            |
| Contingent expenses, Court of Claims                                               | 1886  |            |              |            | .36          | .36          |            |
| Do.                                                                                | 1887  | 208        | 3,000.00     |            | 3,000.00     | 3,000.00     |            |
| Payment of judgments, Court of Claims                                              | 1887  | 275 to 285 | 17,670.03    |            | 712,664.73   | 566,264.23   | 146,400.50 |
| Conveying votes of electors for President and Vice-President                       |       |            |              |            | 202.30       | 202.30       |            |
| Dedication of the Washington Monument                                              |       |            |              |            | 2,916.90     | 2,916.90     |            |
| Salary of the President                                                            | 1887  | 178        | 50,000.00    |            | 50,000.00    | 50,000.00    |            |
| Salary of the Vice-President                                                       | 1885  |            |              |            | 3,361.07     | 3,361.07     |            |
| Do.                                                                                | 1886  |            |              |            | 3,078.81     | 3,078.81     | 3,078.81   |
| Do.                                                                                | 1877  | 178        | 252.70       |            | 252.70       | 252.70       |            |
| Carried forward                                                                    |       |            | 6,584,922.76 | 177,872.08 | 7,728,770.20 | 6,682,286.72 | 751,203.75 |
|                                                                                    |       |            | 965,975.36   |            |              | 295,279.73   |            |

\* And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.               | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|---------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                   |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| TREASURY—continued.                               |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward                                   | 1887  | 24        | 178                | \$965,975.36                               | \$6,584,922.76                                               | \$177,872.08                                 | \$7,728,770.20                                                | \$6,682,286.72                                          | \$295,279.73                                         | \$751,203.75                                |
| Compensation of President of the Senate.          | 1885  |           |                    | 2,258.59                                   | 2,747.30                                                     |                                              | 2,747.30                                                      | 2,499.99                                                |                                                      | 247.31                                      |
| Salaries, Executive Office.                       | 1886  |           |                    | 2,564.00                                   |                                                              | 3,202.30                                     | 2,258.59                                                      |                                                         | 2,258.59                                             |                                             |
| Do.                                               | 1887  | 24        | 178                |                                            | 34,050.85                                                    | 3,086.23                                     | 5,766.30                                                      | 33,500.00                                               |                                                      | 5,766.30                                    |
| Contingent expenses, Executive Office.            | 1885  |           |                    | 3.33                                       |                                                              |                                              | 3.33                                                          |                                                         | 3.33                                                 | 3,637.08                                    |
| Do.                                               | 1886  |           |                    | 1,500.00                                   |                                                              | 1,848.81                                     | 3,348.81                                                      |                                                         |                                                      | 3,348.81                                    |
| Do.                                               | 1887  | 24        | 178                |                                            | 8,000.00                                                     |                                              | 8,000.00                                                      | 5,200.00                                                |                                                      | 2,800.00                                    |
| Salaries, Civil Service Commission                | 1885  |           |                    | 71.75                                      |                                                              |                                              | 71.75                                                         |                                                         | 71.75                                                |                                             |
| Do.                                               | 1886  |           |                    | 742.00                                     |                                                              |                                              | 742.00                                                        |                                                         |                                                      | 742.00                                      |
| Do.                                               | 1887  | 24        | 178                |                                            | 24,511.23                                                    | 243.80                                       | 24,755.03                                                     | 24,044.46                                               |                                                      | 710.57                                      |
| Traveling expenses, Civil Service Commission      | 1885  |           |                    | 1,322.62                                   |                                                              | 226.25                                       | 1,548.87                                                      |                                                         | 1,548.87                                             |                                             |
| Do.                                               | 1886  |           |                    | 500.00                                     |                                                              |                                              | 500.00                                                        | 48.28                                                   |                                                      | 451.72                                      |
| Do.                                               | 1887  | 24        | 178                |                                            | 4,000.00                                                     |                                              | 4,000.00                                                      | 3,500.00                                                |                                                      | 500.00                                      |
| Contingent expenses, Civil Service Commis- sion   | 1885  | 24        | 259                | 2.25                                       | 73.62                                                        | 402.95                                       | 478.82                                                        |                                                         | 405.20                                               | 73.62                                       |
| Do.                                               | 1886  |           |                    | 889.74                                     |                                                              | 1.00                                         | 890.74                                                        | 565.09                                                  |                                                      | 325.65                                      |
| Do.                                               | 1887  | 24        | 178                |                                            | 3,000.00                                                     | 108.37                                       | 3,108.37                                                      | 3,108.37                                                |                                                      |                                             |
| Preventing the spread of epidemic diseases.       | 1885  |           |                    | 265,440.00                                 |                                                              | 1,139.00                                     | 266,579.00                                                    | 48,526.80                                               |                                                      | 218,052.20                                  |
| Salaries, Department of State.                    | 1886  |           |                    | 1,035.88                                   |                                                              |                                              | 1,035.88                                                      |                                                         | 1,035.88                                             |                                             |
| Do.                                               | 1887  |           |                    | 9.06                                       |                                                              | 52.18                                        | 61.24                                                         |                                                         |                                                      | 61.24                                       |
| Do.                                               | 1887  | 24        | 178                |                                            | 115,248.08                                                   |                                              | 115,248.08                                                    | 113,106.98                                              |                                                      | 2,141.10                                    |
| Proof-reading, Department of State.               | 1885  |           |                    |                                            |                                                              | 22.58                                        | 22.58                                                         |                                                         | 22.58                                                |                                             |
| Do.                                               | 1886  |           |                    | 80.00                                      |                                                              | 28.33                                        | 108.33                                                        |                                                         |                                                      | 108.33                                      |
| Do.                                               | 1887  | 24        | 178                |                                            | 1,280.00                                                     |                                              | 1,280.00                                                      | 1,200.00                                                |                                                      | 80.00                                       |
| Stationery, furniture, etc., Department of State. | 1881  |           |                    | 7.50                                       |                                                              |                                              | 7.50                                                          |                                                         | 7.50                                                 |                                             |
| Do.                                               | 1885  |           |                    |                                            |                                                              | 313.95                                       | 313.95                                                        |                                                         | 313.95                                               |                                             |
| Do.                                               | 1886  |           |                    |                                            |                                                              | 1.11                                         | 1.11                                                          |                                                         |                                                      | 1.11                                        |
| Do.                                               | 1887  | 24        | 178                |                                            | 5,000.00                                                     |                                              | 5,000.00                                                      | 5,000.00                                                |                                                      |                                             |
| Books, maps, etc. Department of State.            | 1885  |           |                    |                                            |                                                              | 2.57                                         | 2.57                                                          |                                                         | 2.57                                                 |                                             |
| Do.                                               | 1886  |           |                    |                                            |                                                              | .67                                          | .67                                                           |                                                         |                                                      | .67                                         |
| Do.                                               | 1887  | 24        | 178                |                                            | 2,000.00                                                     |                                              | 2,000.00                                                      | 2,000.00                                                |                                                      |                                             |
| Lithographing, Department of State.               | 1885  |           |                    |                                            |                                                              | 119.48                                       | 119.48                                                        |                                                         | 119.48                                               |                                             |
| Do.                                               | 1887  | 24        | 178                |                                            | 1,200.00                                                     |                                              | 1,200.00                                                      | 1,200.00                                                |                                                      |                                             |
| Contingent expenses, Department of State.         | 1883  |           |                    | 663.01                                     |                                                              |                                              | 663.01                                                        |                                                         | 663.01                                               |                                             |
| Do.                                               | 1884  |           |                    | 435.36                                     |                                                              |                                              | 435.36                                                        |                                                         | 435.36                                               |                                             |
| Do.                                               | 1885  |           |                    | 1.75                                       |                                                              | 1,257.90                                     | 1,259.65                                                      |                                                         | 1,259.65                                             |                                             |
| Do.                                               | 1885  | 24        | 256                |                                            | 517.61                                                       | .58                                          | 518.19                                                        | 515.83                                                  |                                                      |                                             |
| Do.                                               | 1886  |           |                    | 500.00                                     |                                                              | 398.02                                       | 898.02                                                        |                                                         | 2.36                                                 | 898.03                                      |



| Do                                                                                                         | 1887 | 24 | 179 | 4,800.00     | 4,800.00     | 4,800.00     | 4,700.00     | 100.00       |
|------------------------------------------------------------------------------------------------------------|------|----|-----|--------------|--------------|--------------|--------------|--------------|
| Editing, publishing, and distributing annual and Revised Statutes                                          | 1887 | 24 | 179 | 444.66       | 4,000.00     | 4,450.95     | 4,000.00     | 6.29         |
| Duplicate of certain French and American medals*                                                           |      |    |     | 12.24        |              | 12.24        |              | 12.24        |
| Editing Digest of International Law                                                                        |      | 24 | 345 |              | 7,500.00     | 7,500.00     |              |              |
| Statue of Liberty Enlightening the World                                                                   |      | 24 | 238 |              | 56,500.00    | 68,424.61    | 68,424.61    |              |
| Editing Revised and Annual Statutes*                                                                       |      | 24 | 601 |              | 4,000.00     | 4,000.00     | 4,000.00     |              |
| Medal to John F. Slater, of Connecticut                                                                    |      | 24 | 341 |              | 1,000.00     | 1,000.00     | 1,000.00     |              |
| National monument at Plymouth, Mass.                                                                       |      | 24 | 18  |              | 15,000.00    | 15,000.00    |              | 15,000.00    |
| Transmission of certain books and mementoes to National Lincoln Monument Association, of Springfield, Ill. |      | 21 | 519 |              | 82.18        | 82.18        |              |              |
| Salaries, office Secretary of the Treasury                                                                 | 1885 |    |     |              |              | 7,843.53     |              |              |
| Do                                                                                                         | 1886 |    |     |              |              | 26,391.00    |              |              |
| Do                                                                                                         | 1887 | 24 | 181 |              | 501,011.19   | 501,011.19   | 490,000.00   | 26,391.00    |
| Salaries, office Supervising Architect                                                                     | 1885 |    |     |              |              | 260.86       |              |              |
| Do                                                                                                         | 1886 |    |     |              |              | 1,820.00     |              | 260.86       |
| Do                                                                                                         | 1887 | 24 | 181 |              | 18,220.00    | 18,220.00    | 16,900.00    | 1,820.00     |
| Salaries, office First Comptroller                                                                         | 1885 |    |     |              |              | 529.88       |              |              |
| Do                                                                                                         | 1886 |    |     |              |              | 1,020.00     |              | 1,320.00     |
| Do                                                                                                         | 1887 | 24 | 181 |              | 86,997.97    | 86,997.97    | 86,300.00    | 2,286.43     |
| Salaries, office Second Comptroller                                                                        | 1885 |    |     |              |              | 1,257.23     |              |              |
| Do                                                                                                         | 1886 |    |     |              |              | 3,120.00     |              | 697.97       |
| Do                                                                                                         | 1887 | 24 | 181 |              | 103,675.07   | 103,675.07   | 102,500.00   | 3,917.04     |
| Salaries, office Commissioner of Customs                                                                   | 1885 |    |     |              |              | 679.52       |              |              |
| Do                                                                                                         | 1886 | 24 |     |              |              | 1,930.00     |              | 1,175.07     |
| Do                                                                                                         | 1887 | 24 | 182 |              | 49,430.00    | 49,430.00    | 49,430.00    | 2,300.83     |
| Salaries, office First Auditor                                                                             | 1885 |    |     |              |              | 1,093.77     |              |              |
| Do                                                                                                         | 1886 |    |     |              |              | 2,310.00     |              |              |
| Do                                                                                                         | 1887 | 24 | 182 |              | 88,810.00    | 88,810.00    | 88,810.00    | 3,619.20     |
| Salaries, office Second Auditor                                                                            | 1885 |    |     |              |              | 4,522.40     |              |              |
| Do                                                                                                         | 1886 |    |     |              |              | 22,490.00    |              |              |
| Do                                                                                                         | 1887 | 24 | 182 |              | 271,258.66   | 271,258.66   | 257,250.00   | 22,941.63    |
| Salaries, office Second Auditor, accounts of Soldiers' Home                                                |      | 24 | 182 |              | 6,043.80     | 6,043.80     | 5,865.68     | 14,008.66    |
| Salaries, office Second Auditor, repairing rolls                                                           |      | 24 | 182 |              |              |              |              | 178.12       |
| Salaries, office Second Comptroller, accounts Soldiers' Homes                                              |      | 24 | 181 |              | 21,000.00    | 21,000.00    | 20,125.00    | 875.00       |
| Additional clerks, adjusting accounts of Soldiers' Home                                                    |      | 24 | 181 |              | 3,022.00     | 3,125.00     | 3,125.00     |              |
| Salaries, office Third Auditor                                                                             | 1883 | 24 | 289 |              | 849.27       | 903.79       | 902.58       |              |
| Do                                                                                                         | 1885 |    |     |              | 91.34        | 91.34        | 91.34        | 1.21         |
| Do                                                                                                         | 1886 |    |     |              |              | 1,074.80     |              |              |
| Do                                                                                                         | 1887 | 24 | 182 |              | 203,107.09   | 203,107.09   | 198,000.00   | 1,074.80     |
| Additional compensation, Third Auditor's Office                                                            |      |    |     |              |              | 3,754.72     |              | 19,182.37    |
| Carried forward                                                                                            |      |    |     | 1,341,820.12 | 8,232,950.02 | 9,783,386.09 | 8,335,394.09 | 5,107.09     |
|                                                                                                            |      |    |     | 208,615.95   | 208,615.95   | 321,137.67   |              | 3,754.72     |
|                                                                                                            |      |    |     |              |              |              |              | 1,126,854.33 |

\* And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                   | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |  |
|-----------------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|--|
|                                                                       |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |  |
| TREASURY—continued.                                                   |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |  |
| Brought forward                                                       | 1885  |           |                    | \$1,341,820.12                             | \$8,232,950.02                                               | \$208,615.95                                 | \$9,782,386.09                                                | \$8,335,394.09                                          | \$321,137.67                                         | \$1,126,854.33                              |  |
| Salaries, office Fourth Auditor                                       | 1886  |           |                    | 145.60                                     |                                                              |                                              | 145.60                                                        |                                                         | 145.60                                               |                                             |  |
| Do                                                                    | 1887  | 24        | 182                | 390.00                                     |                                                              | 1,355.57                                     | 1,745.57                                                      |                                                         |                                                      | 1,745.57                                    |  |
| Salaries, office Fifth Auditor                                        | 1885  |           |                    | 68.39                                      |                                                              |                                              | 68.39                                                         | 69,390.00                                               | 68.39                                                |                                             |  |
| Do                                                                    | 1886  |           |                    | 1,610.00                                   |                                                              | 357.04                                       | 1,967.04                                                      |                                                         |                                                      | 1,967.04                                    |  |
| Do                                                                    | 1887  | 24        | 182                |                                            | 47,610.00                                                    |                                              | 47,610.00                                                     | 47,610.00                                               |                                                      |                                             |  |
| Salaries, office Sixth Auditor                                        | 1885  |           |                    | 9,107.09                                   |                                                              |                                              | 9,107.09                                                      |                                                         | 9,107.09                                             |                                             |  |
| Do                                                                    | 1886  |           |                    | 39,478.32                                  |                                                              | 833.90                                       | 40,312.22                                                     | 49.63                                                   |                                                      | 40,262.59                                   |  |
| Do                                                                    | 1887  | 24        | 183                |                                            | 501,977.18                                                   |                                              | 501,977.18                                                    | 498,000.00                                              |                                                      | 3,977.18                                    |  |
| Salaries, office Treasurer                                            | 1885  |           |                    | 6,855.51                                   |                                                              |                                              | 6,855.51                                                      |                                                         | 6,855.51                                             |                                             |  |
| Do                                                                    | 1886  |           |                    | 12,600.00                                  |                                                              | 1,455.13                                     | 14,055.13                                                     | 32.25                                                   |                                                      | 14,022.88                                   |  |
| Do                                                                    | 1887  | 24        | 183                |                                            | 272,438.18                                                   |                                              | 272,438.18                                                    | 269,234.30                                              |                                                      | 3,203.88                                    |  |
| Salaries, office Treasurer (national currency, reimbursable)          | 1885  |           |                    | 4,944.61                                   |                                                              |                                              | 4,944.61                                                      |                                                         | 4,944.61                                             |                                             |  |
| Do                                                                    | 1886  |           |                    | 5,060.00                                   |                                                              | 1,177.81                                     | 6,237.81                                                      |                                                         |                                                      | 6,237.81                                    |  |
| Do                                                                    | 1887  | 24        | 183                |                                            | 77,442.19                                                    |                                              | 77,442.19                                                     | 73,500.00                                               |                                                      | 3,942.19                                    |  |
| Salaries, office Register                                             | 1885  |           |                    | 5,335.99                                   |                                                              |                                              | 5,335.99                                                      |                                                         | 5,335.99                                             |                                             |  |
| Do                                                                    | 1886  |           |                    | 2,950.00                                   |                                                              |                                              | 2,950.00                                                      |                                                         |                                                      | 2,950.00                                    |  |
| Do                                                                    | 1887  | 24        | 183                |                                            | 141,677.94                                                   |                                              | 141,677.94                                                    | 141,677.94                                              |                                                      |                                             |  |
| Salaries, office Comptroller of the Currency                          | 1885  |           |                    | 1,445.53                                   |                                                              |                                              | 1,445.53                                                      |                                                         | 1,445.53                                             |                                             |  |
| Do                                                                    | 1886  |           |                    | 6,620.00                                   |                                                              | 5.33                                         | 6,625.33                                                      |                                                         |                                                      | 6,625.33                                    |  |
| Do                                                                    | 1887  | 24        | 183                |                                            | 103,120.00                                                   |                                              | 103,120.00                                                    | 98,500.00                                               |                                                      | 4,620.00                                    |  |
| Salaries, office Comptroller (of the national currency, reimbursable) | 1885  |           |                    | 63.57                                      |                                                              |                                              | 63.57                                                         |                                                         | 63.57                                                |                                             |  |
| Do                                                                    | 1886  |           |                    | 2,820.00                                   |                                                              | 257.01                                       | 3,077.01                                                      |                                                         |                                                      | 3,077.01                                    |  |
| Do                                                                    | 1887  | 24        | 184                |                                            | 16,820.00                                                    |                                              | 16,820.00                                                     | 15,400.00                                               |                                                      | 1,420.00                                    |  |
| Examination of national banks and bank plates                         | 1885  |           |                    | 1,840.00                                   |                                                              |                                              | 1,840.00                                                      |                                                         | 1,840.00                                             |                                             |  |
| Do                                                                    | 1886  |           |                    | 1,180.23                                   |                                                              | 438.00                                       | 1,618.23                                                      |                                                         |                                                      | 1,618.23                                    |  |
| Do                                                                    | 1887  | 24        | 183                |                                            | 2,000.00                                                     |                                              | 2,000.00                                                      | 250.00                                                  |                                                      | 1,750.00                                    |  |
| Salaries, office Life-Saving Service                                  | 1885  |           |                    | 625.93                                     |                                                              |                                              | 625.93                                                        |                                                         | 625.93                                               |                                             |  |
| Do                                                                    | 1887  | 24        | 185                |                                            | 38,480.00                                                    |                                              | 38,480.00                                                     | 38,480.00                                               |                                                      |                                             |  |
| Salaries, office Light-House Board                                    | 1885  |           |                    | 429.28                                     |                                                              |                                              | 429.28                                                        |                                                         | 429.28                                               |                                             |  |
| Do                                                                    | 1886  |           |                    |                                            |                                                              | 250.86                                       | 250.86                                                        |                                                         |                                                      | 250.86                                      |  |
| Do                                                                    | 1887  | 24        | 184, 227           |                                            | *35,700.00                                                   |                                              | 35,700.00                                                     | 35,700.00                                               |                                                      |                                             |  |
| Salaries, office Commissioner of Internal Revenue                     | 1885  |           |                    | 9,764.92                                   |                                                              |                                              | 9,764.92                                                      |                                                         | 9,764.92                                             |                                             |  |
| Do                                                                    | 1886  |           |                    | 32,590.00                                  |                                                              | 1,189.95                                     | 33,779.95                                                     | 9.78                                                    |                                                      | 33,770.17                                   |  |
| Do                                                                    | 1887  | 24        | 186, 343, 345      |                                            | 261,177.39                                                   |                                              | 261,177.39                                                    | 252,000.00                                              |                                                      | 9,177.39                                    |  |







## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriation.                            | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropriations June 30, 1887. |
|---------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|-------------------------------------------|
|                                                               |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| TREASURY—continued.                                           |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Brought forward.....                                          |       |           |                    | \$1,545,792.22                             | \$9,950,241.60                                               | \$271,384.90                                 | \$11,767,418.72                                               | \$10,097,566.93                                         | \$373,153.32                                         | \$1,296,698.47                            |
| Contingent expenses, Treasury Department—                     |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Continued:                                                    |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Horses and wagons.....                                        | 1885  |           |                    |                                            |                                                              | 2,324.88                                     | 2,324.88                                                      |                                                         | 2,324.88                                             | 1,177.47                                  |
| Do.....                                                       | 1886  |           |                    | 1,200.00                                   |                                                              |                                              | 1,200.00                                                      | 22.53                                                   |                                                      | 1,630.80                                  |
| Do.....                                                       | 1887  | 24        | 186                |                                            | 4,000.00                                                     |                                              | 4,000.00                                                      | 2,369.20                                                |                                                      |                                           |
| Ice.....                                                      | 1885  |           |                    |                                            |                                                              | 838.76                                       | 838.76                                                        |                                                         | 838.76                                               |                                           |
| Do.....                                                       | 1886  |           |                    | 1,500.00                                   |                                                              |                                              | 1,500.00                                                      |                                                         |                                                      | 1,500.00                                  |
| Do.....                                                       | 1887  | 24        | 186                |                                            | 3,500.00                                                     |                                              | 3,500.00                                                      | 2,290.00                                                |                                                      | 1,210.00                                  |
| File-holders and cases.....                                   | *1884 |           |                    |                                            |                                                              | 86.47                                        | 86.47                                                         |                                                         | 86.47                                                |                                           |
| Do.....                                                       | 1885  |           |                    | 2,000.00                                   |                                                              | 1,098.23                                     | 3,098.23                                                      |                                                         | 3,098.23                                             |                                           |
| Do.....                                                       | 1886  |           |                    | 656.19                                     |                                                              |                                              | 656.19                                                        |                                                         |                                                      |                                           |
| Do.....                                                       | 1887  | 24        | 186                |                                            | 7,000.00                                                     |                                              | 7,000.00                                                      | 4,070.00                                                |                                                      | 2,930.00                                  |
| Fuel, etc.....                                                | *1884 |           |                    |                                            |                                                              | 3,791.18                                     | 3,791.18                                                      |                                                         | 3,791.18                                             |                                           |
| Do.....                                                       | 1885  |           |                    | 4,000.00                                   |                                                              | 3,263.42                                     | 7,263.42                                                      |                                                         | 7,263.42                                             |                                           |
| Do.....                                                       | 1886  |           |                    | 2,000.00                                   |                                                              |                                              | 2,000.00                                                      |                                                         |                                                      | 2,000.00                                  |
| Do.....                                                       | 1887  | 24        | 186                |                                            | 10,000.00                                                    | 5.00                                         | 10,005.00                                                     | 8,800.00                                                |                                                      | 1,205.00                                  |
| Gas, etc.....                                                 | *1884 |           |                    |                                            |                                                              | 1,239.45                                     | 1,239.45                                                      |                                                         | 1,239.45                                             |                                           |
| Do.....                                                       | 1885  |           |                    |                                            |                                                              | 40.95                                        | 40.95                                                         |                                                         | 40.95                                                |                                           |
| Do.....                                                       | 1887  | 24        | 186                |                                            | 14,000.00                                                    |                                              | 14,000.00                                                     | 14,000.00                                               |                                                      |                                           |
| Carpets and repairs.....                                      | 1885  |           |                    |                                            |                                                              | 272.44                                       | 272.44                                                        |                                                         | 272.44                                               |                                           |
| Do.....                                                       | 1886  |           |                    | 2,393.92                                   |                                                              |                                              | 2,393.92                                                      | 268.21                                                  |                                                      | 2,125.71                                  |
| Do.....                                                       | 1887  | 24        | 186                |                                            | 7,500.00                                                     | 1,521.20                                     | 9,021.20                                                      | 9,021.20                                                |                                                      |                                           |
| Furniture, etc.....                                           | 1885  |           |                    | 455.80                                     |                                                              | 699.51                                       | 1,155.31                                                      |                                                         | 1,155.31                                             |                                           |
| Do.....                                                       | 1886  |           |                    | 5,890.96                                   |                                                              | 135.87                                       | 6,026.83                                                      | 221.29                                                  |                                                      | 5,805.54                                  |
| Do.....                                                       | 1887  | 24        | 186                |                                            | 14,500.00                                                    | 73.50                                        | 14,573.50                                                     | 8,244.85                                                |                                                      | 6,328.65                                  |
| Miscellaneous items.....                                      | *1884 |           |                    |                                            |                                                              | 1,778.05                                     | 1,778.05                                                      |                                                         | 1,778.05                                             |                                           |
| Do.....                                                       | 1885  |           |                    |                                            |                                                              | 650.00                                       | 650.00                                                        |                                                         | 650.00                                               |                                           |
| Do.....                                                       | 1886  |           |                    | 2,891.99                                   |                                                              | 3.49                                         | 2,895.48                                                      | 128.85                                                  |                                                      | 2,766.63                                  |
| Do.....                                                       | 1887  | 24        | 186                |                                            | 10,000.00                                                    | 13.78                                        | 10,013.78                                                     | 6,959.07                                                |                                                      | 3,054.71                                  |
| Postage, Treasury Department.....                             | 1885  |           |                    | 489.95                                     |                                                              |                                              | 489.95                                                        |                                                         | 489.95                                               |                                           |
| Do.....                                                       | 1887  | 24        | 186                |                                            | 250.00                                                       |                                              | 250.00                                                        |                                                         |                                                      | 250.00                                    |
| Postage to Postal Union countries, Treas- ury Department..... | 1885  |           |                    | 845.00                                     |                                                              |                                              | 845.00                                                        |                                                         | 845.00                                               | 95.00                                     |
| Do.....                                                       | 1886  |           |                    |                                            |                                                              | 95.00                                        | 95.00                                                         |                                                         |                                                      |                                           |
| Do.....                                                       | 1887  | 24        | 186                |                                            | 2,000.00                                                     |                                              | 2,000.00                                                      | 2,000.00                                                |                                                      | 198.30                                    |
| Library, Treasury Department.....                             | 1885  |           |                    |                                            |                                                              | 198.30                                       | 198.30                                                        |                                                         |                                                      |                                           |
| Do.....                                                       | 1887  | 24        | 186                |                                            | 40.00                                                        |                                              | 40.00                                                         | 40.00                                                   |                                                      |                                           |
| Expenses of the national currency.....                        | *1883 | 24        | 289                |                                            | 2,200.00                                                     |                                              | 2,200.00                                                      | 2,200.00                                                |                                                      | 80.34                                     |
| Do.....                                                       | 1885  |           |                    | 80.34                                      |                                                              |                                              | 80.34                                                         |                                                         | 80.34                                                |                                           |



|                                                                                      |       |       |         |              |               |            |               |               |              |
|--------------------------------------------------------------------------------------|-------|-------|---------|--------------|---------------|------------|---------------|---------------|--------------|
| Do.....                                                                              | 1886  | 24    | 234     | 28,924.70    | 960.00        | 29,884.70  | 15,247.79     | 410,487.36    | 29,884.70    |
| Do.....                                                                              | 1887  | 18    | 399     |              |               | 20,000.00  | 57,699.99     |               | 4,752.21     |
| Contingent expenses, national currency, re-imbursable, office of Treasurer.....      |       |       |         |              |               |            |               |               |              |
| Distinctive paper for United States securities.....                                  |       |       |         |              |               |            |               |               |              |
| Do.....                                                                              | 1885  |       |         | 10.40        |               | 10.40      |               | 10.40         |              |
| Do.....                                                                              | 1886  |       |         | 30,761.85    | 3,846.94      | 34,608.79  | 158.23        |               | 34,450.56    |
| Do.....                                                                              | 1887  | 24    | 234,353 |              | 584.10        | 47,584.10  | 47,450.00     |               | 134.10       |
| Storage of silver.....                                                               |       |       |         | 1,707.28     | 44.65         | 1,751.93   |               | 1,751.93      |              |
| Storage of silver, transportation.....                                               |       | 24    | 235     | 7,000.00     |               | 57,000.00  |               |               | 57,000.00    |
| Storage of silver dollars.....                                                       | (†)   |       |         |              | 3.75          | 3.75       | 3.75          |               |              |
| Transportation of gold coin.....                                                     |       | 24    | 235     | 45,486.00    |               | 55,486.00  |               |               | 55,486.00    |
| Transportation of silver coin.....                                                   |       | 24    | 234     | 40,827.96    |               | 115,827.96 | 43,354.44     |               | 72,473.52    |
| Transportation of minor coins.....                                                   |       | 24    | 234     |              |               | 5,000.00   | 3,846.10      |               | 1,153.90     |
| Special witness of destruction of United States securities.....                      | 1887  | 24    | 234     |              | 130.00        | 1,565.00   | 1,565.00      |               |              |
| Sealing and separating United States securities.....                                 |       |       |         |              |               |            |               |               |              |
| Loss on recoinage of minor coins.....                                                | 1887  | 24    | 234     |              |               | 1,200.00   | 427.80        |               | 772.20       |
| Recoinage of gold and silver coins.....                                              | 1887  | 24    | 235     |              |               | 4,000.00   | 3,974.09      |               | 25.91        |
| Do.....                                                                              | 1885  |       |         | 1,770.39     |               | 1,770.39   |               | 1,770.39      |              |
| Do.....                                                                              | 1886  |       |         | 86.63        |               | 86.63      |               |               | 86.63        |
| Vaults, safes, and locks for public buildings.....                                   | 1887  | 24    | 235,353 |              |               | 15,000.00  | 15,000.00     |               |              |
| Do.....                                                                              | *1883 | 24    | 289     |              | 8.82          | 8.82       | 8.82          |               |              |
| Do.....                                                                              | *1884 |       |         |              |               |            |               | 6,416.16      |              |
| Do.....                                                                              | 1885  |       |         | 996.50       |               | 996.50     | 18.95         | 977.55        |              |
| Do.....                                                                              | 1886  |       |         | 15,000.00    |               | 15,000.00  | 13,000.00     |               | 2,000.00     |
| Do.....                                                                              | 1887  | 24    | 236     |              |               | 50,000.00  | 49,013.75     |               | 986.25       |
| Plans for public buildings.....                                                      | †1884 |       |         |              | 15.00         | 15.00      | 15.00         |               |              |
| Do.....                                                                              | *1884 |       |         |              | 320.40        | 320.40     |               | 320.40        |              |
| Do.....                                                                              | 1885  |       |         | 71.21        |               | 71.21      |               | 71.21         |              |
| Do.....                                                                              | 1886  |       |         | 115.75       |               | 278.03     | 393.75        |               | .03          |
| Do.....                                                                              | 1887  | 24    | 236     |              | 2,500.00      | 384.80     | 2,505.00      |               | 379.80       |
| Lands and other property of the United States.....                                   |       |       |         |              |               |            |               |               |              |
| Do.....                                                                              | 1885  |       |         | 325.37       |               | 325.37     | 10.00         | 315.37        |              |
| Do.....                                                                              | 1886  |       |         | 700.00       |               | 700.00     | 134.98        |               | 565.02       |
| Do.....                                                                              | 1887  | 24    | 237     |              |               | 1,000.00   | 258.21        |               | 741.79       |
| Suppressing counterfeiting and other crimes.....                                     |       |       |         |              |               |            |               |               |              |
| Do.....                                                                              | 1885  |       |         | 1,721.90     |               | 1,721.90   | 174.00        | 1,547.90      |              |
| Do.....                                                                              | 1886  |       |         |              | 3,572.14      | 3,572.14   | 1,205.35      |               | 2,366.79     |
| Do.....                                                                              | 1887  | 24    | 237     |              | 60,000.00     | 60,646.02  | 59,659.79     |               | 986.23       |
| Refunding taxes illegally collected under direct-tax laws prior to July 1, 1883..... |       | 24    | 289,298 |              |               | 4,604.28   | 4,604.28      |               |              |
| Do.....                                                                              | R. S. |       | 3689    |              |               | 291.29     | 291.29        |               |              |
| Refunding money for lands redeemed under direct-tax laws.....                        |       | R. S. | 3689    |              |               | 217.84     | 217.84        |               |              |
| Refunding to National Banking Associations excess of duty.....                       |       |       |         |              |               |            |               |               |              |
| Refund to James E. Slaughter for wreck of monitor <i>Tecumseh</i> .....              | 1883  | 24    | 290     |              | 968.13        | 968.13     | 968.13        |               |              |
| Carried forward.....                                                                 |       | 24    | 289     |              | 61.25         | 61.25      | 61.25         |               |              |
|                                                                                      |       |       |         | 1,745,702.31 | 10,431,218.20 | 306,716.37 | 12,483,636.88 | 10,480,125.90 | 1,593,023.62 |

† Transfer account.

\* And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                                                                     | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amount car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|-------------------------------------------------------------------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------|---------------------------------------------|
|                                                                                                                         |       | Vol.      | Pa e or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                     |                                             |
| TREASURY—continued.                                                                                                     |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                     |                                             |
| Brought forward                                                                                                         |       |           |                    | \$1,745,702.31                             | \$10,431,218.20                                              | \$306,716.37                                 | \$12,483,636.88                                               | \$10,480,125.90                                         | \$410,487.36                                        | \$1,593,023.62                              |
| Expenses incurred under act relating to Chi- nese                                                                       |       | 24        | 261, 235           |                                            | 6,209.24                                                     |                                              | 6,209.24                                                      | 2,095.94                                                |                                                     | 4,113.30                                    |
| North American Ethnology, Smithsonian In- stitution                                                                     |       | 24        | 237                | 186.41                                     | 40,000.00                                                    |                                              | 40,186.41                                                     | 39,823.71                                               |                                                     | 362.70                                      |
| International Exchange, Smithsonian Insti- tution                                                                       | 1887  | 24        | 236                |                                            | 10,000.00                                                    |                                              | 10,000.00                                                     | 10,000.00                                               |                                                     |                                             |
| Smithsonian Institution                                                                                                 |       |           |                    | 448,358.49                                 |                                                              |                                              | 448,358.49                                                    |                                                         | 448,358.49                                          |                                             |
| Expenses of Smithsonian Institution                                                                                     |       | R. S.     | 3, 689             |                                            | 42,180.00                                                    |                                              | 42,180.00                                                     | 42,180.00                                               |                                                     |                                             |
| Propagation of food-fishes                                                                                              | *1883 | 24        | 289                |                                            | 3.90                                                         |                                              | 3.90                                                          | 3.90                                                    |                                                     |                                             |
| Do.                                                                                                                     | 1884  | 24        | 262                | 1,644.12                                   | 18.16                                                        |                                              | 1,662.28                                                      |                                                         | 1,644.12                                            | 18.16                                       |
| Do.                                                                                                                     | 1885  | 24        | 262                | 2,112.77                                   | 803.08                                                       | 235.74                                       | 3,151.59                                                      | 816.47                                                  | 2,335.12                                            | 6,910.31                                    |
| Do.                                                                                                                     | 1886  | 24        |                    | 20,750.00                                  |                                                              | 27.71                                        | 20,777.71                                                     | 13,867.40                                               |                                                     | 13,962.82                                   |
| Do.                                                                                                                     | 1887  | 24        | 236                |                                            | 222,040.00                                                   |                                              | 222,040.00                                                    | 208,077.18                                              |                                                     |                                             |
| Expenses of inquiry respecting food-fishes                                                                              | 1885  |           |                    | 84.77                                      |                                                              |                                              | 84.77                                                         |                                                         | 84.77                                               |                                             |
| Illustrations for report on food-fishes                                                                                 | 1885  |           |                    | .06                                        |                                                              |                                              | .06                                                           |                                                         | .06                                                 |                                             |
| Steam vessels, food-fishes                                                                                              |       | 24        | 236                | 303.77                                     | 27,500.00                                                    |                                              | 27,803.77                                                     | 10,000.00                                               |                                                     | 17,803.77                                   |
| Fish hatchery, Duluth, Minn                                                                                             |       | 24        | 236                |                                            | 10,000.00                                                    |                                              | 10,000.00                                                     | 500.00                                                  |                                                     | 9,500.00                                    |
| Salaries and expenses, National Board of Health                                                                         |       | 24        | 289                |                                            | 60.00                                                        |                                              | 322,264.52                                                    | 60.00                                                   | 322,204.52                                          |                                             |
| Do.                                                                                                                     | 1886  |           |                    | 322,204.52                                 |                                                              |                                              | 310.32                                                        | 307.25                                                  |                                                     | 3.07                                        |
| Do.                                                                                                                     | 1887  | 24        | 236                |                                            | 424.66                                                       |                                              | 424.66                                                        | 424.66                                                  |                                                     |                                             |
| World's Industrial Exposition at New Or- leans, La.                                                                     |       |           |                    | 1,823.34                                   |                                                              | 18,299.81                                    | 20,123.15                                                     | 2,705.32                                                |                                                     | 17,417.83                                   |
| Final aid to the World's Industrial and Cot- ton Exposition of 1884, at New Orleans, La.                                |       |           |                    | 8,704.80                                   |                                                              |                                              | 8,704.80                                                      | 8,704.80                                                |                                                     |                                             |
| Southern Exposition, Louisville, Ky.                                                                                    |       |           |                    |                                            |                                                              | 295.56                                       | 295.56                                                        |                                                         | 295.56                                              |                                             |
| Industrial Exposition, Cincinnati, Ohio                                                                                 |       |           |                    |                                            |                                                              | 26.40                                        | 26.40                                                         |                                                         |                                                     | 26.40                                       |
| To promote the education of the blind                                                                                   |       |           |                    | 2,500.00                                   |                                                              | 12,500.00                                    | 15,000.00                                                     | 10,000.00                                               |                                                     | 5,000.00                                    |
| Awards for services in connection with the illness and death of President Garfield                                      |       |           |                    | 12,706.99                                  |                                                              |                                              | 12,706.99                                                     | 2,500.00                                                | 10,206.99                                           |                                             |
| Portrait of the late Hon. John A. Logan                                                                                 |       | 24        | 488                |                                            | 500.00                                                       |                                              | 500.00                                                        | 210.08                                                  |                                                     | 289.92                                      |
| Portrait of the late Reuben Ellwood                                                                                     |       | 24        | 340                |                                            | 500.00                                                       |                                              | 500.00                                                        | 400.75                                                  | 99.25                                               |                                             |
| Portrait of the late Thomas A. Hendricks                                                                                |       | 24        | 288, 340           |                                            | 950.00                                                       |                                              | 950.00                                                        | 826.35                                                  | 123.65                                              |                                             |
| Portrait of the late John F. Miller                                                                                     |       | 24        | 123                |                                            | 500.00                                                       |                                              | 500.00                                                        | 415.88                                                  | 84.12                                               |                                             |
| Portrait of the late Joseph Rankin                                                                                      |       | 24        | 344                |                                            | 500.00                                                       |                                              | 500.00                                                        | 431.50                                                  | 68.50                                               |                                             |
| Portrait of the late Michael Hahn                                                                                       |       | 24        | 344                |                                            | 500.00                                                       |                                              | 500.00                                                        | 471.82                                                  | 28.18                                               |                                             |
| Portraits of the late Abraham Dowdney, John Arnot, Jr., Lewis Beach, William T. Price, William H. Cole, and Austin Pike |       | 24        | 646                |                                            | 3,000.00                                                     |                                              | 3,000.00                                                      | 208.08                                                  |                                                     | 2,791.92                                    |



| Engraving of the statue of James A. Garfield                           | 24   | 344     | 500.00       | 500.00        | 500.00        | 477.00        | 23.00        |              |
|------------------------------------------------------------------------|------|---------|--------------|---------------|---------------|---------------|--------------|--------------|
| Trust-fund interest for the support of free schools in South Carolina  | 17   | 600     | 503.75       | 1,951.48      | 2,455.23      | 1,889.50      |              | 565.73       |
| Custody of dies, rolls, and plates                                     | 24   | 235     |              | 6,227.10      | 6,227.10      | 6,227.10      |              |              |
| Salaries, Bureau of Engraving and Printing                             |      |         | 1,149.10     |               | 1,149.10      |               | 1,149.10     |              |
| Do                                                                     |      |         | 5,547.50     |               | 6,433.15      |               |              | 6,433.15     |
| Do                                                                     | 24   | 186     |              | 18,068.30     | 18,068.30     | 17,450.00     |              | 618.30       |
| Labor and expenses of Bureau of Engraving and Printing                 |      |         |              |               | 2,200.00      |               | 2,200.00     |              |
| Do                                                                     |      |         | 72,971.30    |               | 72,971.30     | 5.00          | 72,966.30    |              |
| Do                                                                     |      |         | 157,360.11   |               | 175,813.60    | 45.78         |              | 175,767.82   |
| Do                                                                     |      |         |              |               | 39,000.00     | 39,000.00     |              |              |
| Compensation of employés, Bureau of Engraving and Printing             | 24   | 227     |              | 327,740.00    | 327,740.00    | 327,740.00    |              |              |
| Plate printing, Bureau of Engraving and Printing                       | 24   | 227     |              | 307,380.00    | 307,380.00    | 307,380.00    |              |              |
| Materials and miscellaneous expenses, Bureau of Engraving and Printing | 24   | 227     |              | 141,820.00    | 142,999.40    | 141,820.00    |              | 1,179.40     |
| Outstanding liabilities                                                |      |         | 487,177.72   |               | 539,194.30    | 40,591.46     |              | 498,202.84   |
| Sinking fund, Union Pacific Railroad Company                           | 20   | 55,56   | 263,631.72   | 1,016,825.88  | 1,736,907.60  | 1,659,850.50  |              | 77,057.10    |
| Sinking fund, Central Pacific Railroad Company                         | 20   | 55,56   | 2,152,397.56 | 347,609.99    | 2,978,760.05  | 2,880,214.92  |              | 98,545.13    |
| Salaries, office assistant United States treasurer:                    |      |         |              |               |               |               |              |              |
| Baltimore, Md                                                          | 1885 |         | 374.60       |               | 374.60        |               | 374.60       |              |
| Do                                                                     | 1887 | 187     |              | 21,600.00     | 21,600.00     | 21,599.70     |              | 30           |
| Boston, Mass                                                           | 1885 |         | 87.43        |               | 87.43         |               | 87.43        |              |
| Do                                                                     | 1887 | 187     |              | 36,060.00     | 36,060.00     | 36,060.00     |              |              |
| Chicago, Ill                                                           | 1885 |         | 601.60       |               | 601.60        |               | 601.60       |              |
| Do                                                                     | 1886 |         | 65.19        |               | 65.19         |               |              | 65.19        |
| Do                                                                     | 1887 | 187     |              | 23,200.00     | 23,200.00     | 23,118.46     |              | 81.54        |
| Cincinnati, Ohio                                                       | 1857 | 187     |              | 16,509.04     | 16,509.04     | 16,448.80     |              | 60.24        |
| New Orleans, La                                                        | 1885 |         | 82.40        |               | 82.40         |               | 82.40        |              |
| Do                                                                     | 1887 | 188     |              | 13,690.00     | 13,690.00     | 13,690.00     |              |              |
| New York, N. Y                                                         | 1885 |         | 3,209.36     |               | 3,209.36      |               | 3,209.36     |              |
| Do                                                                     | 1886 |         | 5,393.23     |               | 5,454.28      |               |              | 5,454.28     |
| Do                                                                     | 1887 | 234,188 |              | 174,856.03    | 174,856.03    | 172,434.21    |              | 2,421.82     |
| Philadelphia, Pa                                                       | 1886 |         | 14.44        |               | 14.44         |               |              | 14.44        |
| Do                                                                     | 1887 | 188     |              | 36,417.70     | 36,523.99     | 36,417.70     |              | 106.29       |
| Saint Louis, Mo                                                        | 1885 |         | 59.30        |               | 59.30         |               | 59.30        |              |
| Do                                                                     | 1886 |         | 720.00       |               | 737.90        |               |              | 737.90       |
| Do                                                                     | 1887 | 188     |              | 15,921.15     | 16,273.57     | 16,212.42     |              | 61.15        |
| San Francisco, Cal                                                     | 1885 |         |              |               | 782.95        | 782.95        |              |              |
| Do                                                                     | 1886 |         | 692.94       |               | 692.94        | 692.94        |              |              |
| Do                                                                     | 1887 | 189     |              | 27,120.00     | 27,120.00     | 27,120.00     |              |              |
| Salaries special agents, independent treasury                          |      |         |              |               | 7.00          |               | 7.00         |              |
| Carried forward                                                        |      |         | 5,719,431.9  | 13,330,403.91 | 20,438,202.65 | 16,622,825.43 | 1,276,780.78 | 2,538,596.44 |

\* And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                   | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|-------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                       |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| TREASURY—continued.                                   |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward.....                                  | 1886  | .....     | .....              | \$5,719,431.92                             | \$13,330,403.91                                              | \$1,388,366.82                               | \$20,438,202.65                                               | \$16,622,825.43                                         | \$1,276,780.78                                       | \$2,538,596.44                              |
| Salaries, special agents, independent treasury.       | 1887  | .....     | .....              | 2,000.00                                   | .....                                                        | .....                                        | 2,000.00                                                      | 65.26                                                   | .....                                                | 1,934.74                                    |
| Do.....                                               | 1885  | 24        | 189                | .....                                      | 4,000.00                                                     | .....                                        | 4,000.00                                                      | 4,000.00                                                | .....                                                | .....                                       |
| Checks and drafts, independent treasury               | 1886  | .....     | .....              | 900.77                                     | .....                                                        | .....                                        | 900.77                                                        | .....                                                   | 900.77                                               | .....                                       |
| Do.....                                               | 1886  | .....     | .....              | 1,839.80                                   | .....                                                        | .....                                        | 1,839.80                                                      | 1,839.80                                                | .....                                                | .....                                       |
| Paper for checks and drafts, independent treasury     | 1887  | 24        | 189                | .....                                      | 8,000.00                                                     | .....                                        | 8,000.00                                                      | 7,349.21                                                | .....                                                | 650.79                                      |
| Contingent expenses, independent treasury.            | 1885  | .....     | .....              | 2,550.17                                   | .....                                                        | 931.28                                       | 3,481.45                                                      | 25.55                                                   | 3,455.90                                             | .....                                       |
| Do.....                                               | *1884 | .....     | .....              | .....                                      | .....                                                        | 145.71                                       | 145.71                                                        | .....                                                   | 145.71                                               | .....                                       |
| Do.....                                               | 1886  | .....     | .....              | 25,828.91                                  | .....                                                        | 34.32                                        | 25,863.23                                                     | 9,553.30                                                | .....                                                | 16,309.93                                   |
| Do.....                                               | 1887  | 24        | 234                | .....                                      | 70,000.00                                                    | 774.14                                       | 70,774.14                                                     | 48,071.03                                               | .....                                                | 22,703.11                                   |
| Salaries, office Director of the Mint.....            | 1885  | .....     | .....              | 433.68                                     | .....                                                        | .....                                        | 433.68                                                        | .....                                                   | 433.68                                               | .....                                       |
| Do.....                                               | 1886  | 24        | 260                | 940.00                                     | 500.00                                                       | 310.16                                       | 1,750.16                                                      | 500.00                                                  | .....                                                | 1,250.16                                    |
| Do.....                                               | 1887  | 24        | 185                | .....                                      | 28,024.93                                                    | .....                                        | 28,024.93                                                     | 28,024.93                                               | .....                                                | .....                                       |
| Contingent expenses, office Director of the Mint..... | 1885  | 24        | 260                | 894.94                                     | 5.25                                                         | .....                                        | 900.19                                                        | 5.25                                                    | 894.94                                               | .....                                       |
| Do.....                                               | 1886  | 24        | 260                | 4,105.79                                   | 657.80                                                       | 447.39                                       | 5,210.98                                                      | 1,890.94                                                | .....                                                | 3,320.04                                    |
| Do.....                                               | 1887  | 24        | 186                | .....                                      | 8,000.00                                                     | 149.45                                       | 8,149.45                                                      | 5,202.39                                                | .....                                                | 2,947.06                                    |
| Freight on bullion and coin, mints and assay offices  | 1885  | .....     | .....              | 4,258.82                                   | .....                                                        | .....                                        | 4,258.82                                                      | .....                                                   | 4,258.82                                             | .....                                       |
| Do.....                                               | 1886  | .....     | .....              | 6,723.27                                   | .....                                                        | .....                                        | 6,723.27                                                      | 168.00                                                  | .....                                                | 6,555.27                                    |
| Do.....                                               | 1887  | 24        | 234                | .....                                      | 7,500.00                                                     | .....                                        | 7,500.00                                                      | 1,562.67                                                | .....                                                | 5,937.33                                    |
| Salaries, mint at Carson                              | 1885  | .....     | .....              | 281.51                                     | .....                                                        | .....                                        | 281.51                                                        | .....                                                   | 281.51                                               | .....                                       |
| Do.....                                               | 1886  | .....     | .....              | 19,150.00                                  | .....                                                        | 54.88                                        | 19,204.88                                                     | .....                                                   | .....                                                | 19,204.88                                   |
| Do.....                                               | 1887  | 24        | 189                | .....                                      | 29,550.00                                                    | .....                                        | 29,550.00                                                     | 11,900.00                                               | .....                                                | 17,650.00                                   |
| Wages of workmen, mint at Carson.                     | 1886  | .....     | .....              | 50,950.00                                  | .....                                                        | 114.50                                       | 51,064.50                                                     | 150.00                                                  | .....                                                | 50,914.50                                   |
| Do.....                                               | 1887  | 24        | 190                | .....                                      | 60,000.00                                                    | .....                                        | 60,000.00                                                     | 17,900.00                                               | .....                                                | 42,100.00                                   |
| Contingent expenses, mint at Carson.                  | 1885  | .....     | .....              | 2,759.71                                   | .....                                                        | .....                                        | 2,759.71                                                      | 21.13                                                   | 2,738.58                                             | .....                                       |
| Do.....                                               | 1886  | .....     | .....              | 22,195.95                                  | .....                                                        | 813.46                                       | 23,009.41                                                     | .....                                                   | .....                                                | 23,009.41                                   |
| Do.....                                               | 1887  | 24        | 190                | .....                                      | 25,000.00                                                    | .....                                        | 25,000.00                                                     | 2,500.00                                                | .....                                                | 22,500.00                                   |
| Salaries, mint at Denver.                             | 1885  | .....     | .....              | 234.98                                     | .....                                                        | .....                                        | 234.98                                                        | .....                                                   | 234.98                                               | .....                                       |
| Do.....                                               | 1886  | .....     | .....              | 250.00                                     | .....                                                        | 449.70                                       | 699.70                                                        | 185.40                                                  | .....                                                | 514.30                                      |
| Do.....                                               | 1887  | 24        | 190                | .....                                      | 10,950.00                                                    | 167.20                                       | 11,117.20                                                     | 11,089.60                                               | .....                                                | 27.60                                       |
| Wages of workmen, mint at Denver.                     | 1885  | .....     | .....              | 1,561.25                                   | .....                                                        | .....                                        | 1,561.25                                                      | .....                                                   | 1,561.25                                             | .....                                       |
| Do.....                                               | 1886  | .....     | .....              | 3,100.00                                   | .....                                                        | 164.25                                       | 3,264.25                                                      | 25.60                                                   | .....                                                | 3,238.65                                    |
| Do.....                                               | 1887  | 24        | 190                | .....                                      | 14,000.00                                                    | 77.00                                        | 14,077.00                                                     | 13,800.00                                               | 892.82                                               | 277.00                                      |
| Contingent expenses, min tat Denver.                  | 1885  | .....     | .....              | 892.82                                     | .....                                                        | .....                                        | 892.82                                                        | .....                                                   | 892.82                                               | .....                                       |
| Do.....                                               | 1886  | .....     | .....              | 1,947.11                                   | .....                                                        | 816.56                                       | 2,763.67                                                      | 41.14                                                   | .....                                                | 2,722.53                                    |
| Do.....                                               | 1887  | 24        | 190                | .....                                      | 6,000.00                                                     | 459.42                                       | 6,459.42                                                      | 5,960.60                                                | .....                                                | 492.82                                      |
| Salaries, mint at New Orleans                         | 1885  | .....     | .....              | 3.43                                       | .....                                                        | .....                                        | 3.43                                                          | .....                                                   | 3.43                                                 | .....                                       |



|                                                                 |      |    |     |              |               |               |              |
|-----------------------------------------------------------------|------|----|-----|--------------|---------------|---------------|--------------|
| Do.....                                                         | 1886 | 24 | 190 | 31,950.00    | 87.68         | 31,950.00     | 87.68        |
| Do.....                                                         | 1887 |    |     |              |               |               |              |
| Wages of workmen, mint at New Orleans.                          | 1885 |    |     | 2.70         | 2.70          | 31,950.00     |              |
| Do.....                                                         | 1886 |    |     |              |               |               | 3.75         |
| Do.....                                                         | 1887 | 24 | 190 | 74,000.00    | 41.71         | 74,000.00     |              |
| Contingent expenses, mint at New Orleans.                       | 1885 |    |     | 31.03        | 31.03         |               |              |
| Do.....                                                         | 1886 |    |     | 2.04         | 2.04          |               | 2,103.39     |
| Do.....                                                         | 1887 | 24 | 190 | 35,000.00    | 35,000.00     |               |              |
| Salaries, mint at Philadelphia.                                 | 1885 |    |     | 876.09       | 876.09        |               |              |
| Do.....                                                         | 1886 |    |     |              |               |               | 2,767.11     |
| Do.....                                                         | 1887 | 24 | 189 | 41,550.00    | 41,550.00     |               |              |
| Wages of workmen, mint at Philadelphia.                         | 1885 |    |     | 5,069.19     | 5,069.19      |               |              |
| Do.....                                                         | 1886 |    |     | 731.85       |               |               | 2,204.51     |
| Do.....                                                         | 1887 | 24 | 189 | 293,000.00   | 2,109.38      | 293,000.00    |              |
| Contingent expenses, mint at Philadelphia.                      | 1885 |    |     | 2,561.32     | 2,561.32      |               |              |
| Do.....                                                         | 1886 |    |     | 49.95        |               |               | 31,078.04    |
| Do.....                                                         | 1887 | 24 | 189 | 100,000.00   | 109.70        | 100,000.00    |              |
| Salaries, mint at San Francisco.                                | 1885 |    |     | 41,900.00    | 41,900.00     |               |              |
| Wages of workmen, mint at San Francisco.                        | 1886 |    |     | 25,020.25    | 25,020.25     |               |              |
| Do.....                                                         | 1887 | 24 | 189 | 59,642.65    | 702.76        |               |              |
| Contingent expenses, mint at San Francisco.                     | 1885 |    |     | 42,495.36    | 42,495.36     |               |              |
| Do.....                                                         | 1886 |    |     | 7,538.65     | 7,434.31      |               |              |
| Do.....                                                         | 1887 | 24 | 189 | 40,000.00    |               | 39,739.03     |              |
| Salaries, assay office, Boise City, Idaho.                      | 1885 |    |     | .03          | .03           |               |              |
| Do.....                                                         | 1886 |    |     |              | .08           |               | .08          |
| Do.....                                                         | 1887 | 24 | 190 | 3,000.00     | 3,000.00      |               |              |
| Wages and contingent expenses, assay office, Boise City, Idaho. | 1885 |    |     | 38.31        | 38.31         |               | 1.63         |
| Do.....                                                         | 1886 |    |     | 27.17        | 27.17         |               | 2.63         |
| Do.....                                                         | 1887 | 24 | 190 | 5,000.00     |               | 4,905.84      | 94.16        |
| Salaries, assay office, Charlotte, N.C.                         | 1885 |    |     | 711.55       | 711.55        |               |              |
| Do.....                                                         | 1886 |    |     | 607.19       | 267.21        |               |              |
| Do.....                                                         | 1887 | 24 | 191 | 2,000.00     |               | 1,719.10      |              |
| Salaries, assay office, Helena.                                 | 1886 |    |     |              | 23.35         |               | 23.35        |
| Do.....                                                         | 1887 | 24 | 190 | 7,700.00     |               | 7,700.00      |              |
| Wages of workmen, assay office, Helena.                         | 1885 |    |     | 86.25        |               | 422.00        |              |
| Do.....                                                         | 1886 |    |     |              | 352.81        |               | 25.00        |
| Do.....                                                         | 1887 | 24 | 190 | 12,000.00    |               | 12,000.00     | 352.81       |
| Contingent expenses, assay office, Helena.                      | 1884 |    |     | 8.14         | 8.14          |               |              |
| Do.....                                                         | 1885 | 24 | 260 | 120.49       | 422.00        | 195.74        |              |
| Do.....                                                         | 1886 |    |     | 56.50        | 781.26        | 530.50        | 531.70       |
| Do.....                                                         | 1887 | 24 | 190 | 6,000.00     |               | 5,992.41      | 7.59         |
| Salaries, assay office, New York.                               | 1885 |    |     |              | 421.20        |               | 421.20       |
| Do.....                                                         | 1886 |    |     |              |               |               |              |
| Wages of workmen, assay office, New York.                       | 1887 | 24 | 190 | 39,250.00    |               | 39,250.00     |              |
| Do.....                                                         | 1888 |    |     | 1,635.00     |               |               |              |
| Carried forward.....                                            |      |    |     | 6,020,660.54 | 14,508,305.83 | 17,702,382.30 | 2,899,512.41 |

\* And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                      | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1887. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|----------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                          |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| TREASURY—continued.                                      |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward.....                                     | 1886  |           |                    | \$6,020,660.54                             | \$14,508,305.83                                              | \$1,444,403.53                               | \$21,973,369.90                                               | \$17,702,382.30                                         | \$1,371,475.19                                       | \$2,899,512.41                              |
| Wages of workmen, assay office, New York                 | 1887  |           |                    | 1,900.00                                   |                                                              | 190.50                                       | 2,090.50                                                      |                                                         |                                                      | 2,090.50                                    |
| Do.....                                                  | 1885  | 24        | 190                |                                            | 25,000.00                                                    |                                              | 25,000.00                                                     | 23,420.00                                               |                                                      | 1,580.00                                    |
| Contingent expenses, assay office, New York              | 1886  |           |                    | 896.49                                     |                                                              |                                              | 896.49                                                        |                                                         | 896.49                                               |                                             |
| Do.....                                                  | 1887  |           |                    | 1,090.69                                   |                                                              | 2,291.84                                     | 3,382.53                                                      |                                                         |                                                      | 3,382.53                                    |
| Do.....                                                  | 1887  | 24        | 190                |                                            | 10,000.00                                                    |                                              | 10,000.00                                                     | 10,000.00                                               |                                                      |                                             |
| Salaries, assay office, Saint Louis                      | 1887  | 24        | 190                |                                            | 3,500.00                                                     |                                              | 3,500.00                                                      | 3,500.00                                                |                                                      |                                             |
| Wages and contingent expenses, assay office, Saint Louis | 1885  |           |                    | 1,799.99                                   |                                                              |                                              | 1,799.99                                                      |                                                         | 1,799.99                                             |                                             |
| Do.....                                                  | 1886  |           |                    | 1,094.70                                   |                                                              | 23.87                                        | 1,118.57                                                      |                                                         |                                                      | 1,118.57                                    |
| Do.....                                                  | 1887  | 24        | 190                |                                            | 3,000.00                                                     |                                              | 3,000.00                                                      | 2,108.78                                                |                                                      | 891.22                                      |
| Contingent expenses, mints and assay offices             | 1881  | 24        | 289                |                                            | 78.00                                                        |                                              | 78.00                                                         | 78.00                                                   |                                                      |                                             |
| Parting and refining bullion.....                        |       |           |                    | 184,436.57                                 |                                                              | 176,879.29                                   | 361,315.86                                                    | 175,350.00                                              |                                                      | 185,965.86                                  |
| Coinage of standard silver dollars                       |       | 20        | 25                 |                                            | 206,422.17                                                   | .19                                          | 206,422.36                                                    | 206,422.36                                              |                                                      |                                             |
| Territory of Alaska:                                     |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Salaries, governor, etc.                                 | 1885  |           |                    | 3,233.10                                   |                                                              |                                              | 3,233.10                                                      |                                                         | 3,233.10                                             |                                             |
| Do.....                                                  | 1886  |           |                    | 7,231.31                                   |                                                              |                                              | 7,231.31                                                      | 2,699.09                                                |                                                      | 4,532.22                                    |
| Do.....                                                  | 1887  | 24        | 191                |                                            | 20,500.00                                                    |                                              | 20,500.00                                                     | 13,546.21                                               |                                                      | 6,953.79                                    |
| Contingent expenses                                      | 1887  | 24        | 191                |                                            | 2,000.00                                                     |                                              | 2,000.00                                                      | 2,000.00                                                |                                                      |                                             |
| Arizona:                                                 |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Salaries, governor, etc.                                 | 1885  |           |                    |                                            |                                                              | 230.00                                       | 230.00                                                        |                                                         | 230.00                                               |                                             |
| Do.....                                                  | 1886  |           |                    | 1,594.50                                   |                                                              | 333.34                                       | 1,927.84                                                      | 1,594.50                                                |                                                      | 333.34                                      |
| Do.....                                                  | 1887  | 24        | 191                |                                            | 13,900.00                                                    |                                              | 13,900.00                                                     | 9,710.04                                                |                                                      | 4,189.96                                    |
| Legislative expenses                                     | 1885  |           |                    | 1,809.04                                   |                                                              |                                              | 1,809.04                                                      |                                                         | 1,809.04                                             |                                             |
| Do.....                                                  | 1886  |           |                    | 42.75                                      |                                                              | 300.57                                       | 343.32                                                        |                                                         |                                                      | 343.32                                      |
| Do.....                                                  | 1887  | 24        | 191                |                                            | 25,700.00                                                    |                                              | 25,700.00                                                     | 23,600.00                                               |                                                      | 2,100.00                                    |
| Contingent expenses                                      | *1883 | 24        | 289                |                                            | 230.00                                                       |                                              | 230.00                                                        | 230.00                                                  |                                                      |                                             |
| Do.....                                                  | 1887  | 24        | 191                |                                            | 500.00                                                       |                                              | 500.00                                                        | 375.00                                                  |                                                      | 125.00                                      |
| Territory of Dakota:                                     |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Salaries, governor, etc.                                 | 1885  |           |                    | 59.18                                      |                                                              |                                              | 59.18                                                         |                                                         | 59.18                                                |                                             |
| Do.....                                                  | 1886  |           |                    | 3,606.33                                   |                                                              |                                              | 3,606.33                                                      | 3,581.90                                                |                                                      | 24.43                                       |
| Do.....                                                  | 1887  | 24        | 191                |                                            | 22,400.00                                                    |                                              | 22,400.00                                                     | 19,942.57                                               |                                                      | 2,457.43                                    |
| Legislative expenses                                     | 1885  |           |                    | 1,611.24                                   |                                                              |                                              | 1,611.24                                                      |                                                         | 1,611.24                                             |                                             |
| Do.....                                                  | 1886  |           |                    | 8.47                                       |                                                              | 289.78                                       | 298.25                                                        |                                                         |                                                      | 298.25                                      |
| Do.....                                                  | 1887  | 24        | 191                |                                            | 42,400.00                                                    |                                              | 42,400.00                                                     | 42,400.00                                               |                                                      |                                             |
| Contingent expenses                                      | 1887  | 24        | 191                |                                            | 500.00                                                       |                                              | 500.00                                                        | 500.00                                                  |                                                      |                                             |
| Territory of Idaho:                                      |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Salaries, governor, etc.                                 | 1886  |           |                    | 1,100.43                                   |                                                              |                                              | 1,100.43                                                      | 741.75                                                  |                                                      | 358.68                                      |
| Do.....                                                  | 1887  | 24        | 191                |                                            | 13,400.00                                                    |                                              | 13,400.00                                                     | 11,297.40                                               |                                                      | 2,102.60                                    |
| Legislative expenses                                     | 1887  | 24        | 191                |                                            | 27,045.00                                                    |                                              | 27,045.00                                                     | 27,045.00                                               |                                                      |                                             |



[illegible]

\*And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specified objects of appropriations.                   | Year.  | Statutes. |                  | Balances of appropriations July 1, 1886. | Appropriations for the fiscal year ending June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments during the fiscal year ending June 30, 1887. | Amounts carried to the surplus fund June 30, 1887. | Balances of appropriations June 30, 1887. |
|--------------------------------------------------------|--------|-----------|------------------|------------------------------------------|----------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------|-------------------------------------------|
|                                                        |        | Vol.      | Page or section. |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| TREASURY—continued.                                    |        |           |                  |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Brought forward .....                                  |        |           |                  | \$6,268,578.57                           | \$15,107,871.00                                          | \$1,627,137.60                               | \$23,003,587.17                                               | \$18,467,993.92                                       | \$1,386,516.58                                     | \$3,149,076.67                            |
| District of Columbia:                                  |        |           |                  |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| General expenses .....                                 | 1879   | 23        | 62               |                                          | 1,560.70                                                 |                                              | 1,560.70                                                      | 1,560.70                                              |                                                    |                                           |
| Improvement and repairs .....                          | 1880   | 23        | 62               |                                          | 189.22                                                   |                                              | 189.22                                                        | 189.22                                                |                                                    |                                           |
| Do .....                                               | {1880} | 23        | 62               |                                          | 11,986.86                                                |                                              | 11,986.86                                                     | 11,986.86                                             |                                                    |                                           |
| Do .....                                               | {1881} | 23        | 62               |                                          | 324.77                                                   |                                              | 324.77                                                        | 324.77                                                |                                                    |                                           |
| Do .....                                               | 1882   | 23        | 62               |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Do .....                                               | *1882  |           |                  | 1,998.51                                 |                                                          |                                              | 1,998.51                                                      |                                                       | 1,998.51                                           |                                           |
| Do .....                                               | 1883   | 23        | 62               | 34.96                                    | 43,388.45                                                |                                              | 43,423.41                                                     | 43,423.41                                             |                                                    |                                           |
| Do .....                                               | *1883  | 24        | 264              |                                          | 44.36                                                    |                                              | 44.36                                                         | 44.36                                                 |                                                    |                                           |
| Do .....                                               | *1884  |           |                  |                                          |                                                          | 37.24                                        | 37.24                                                         |                                                       | 37.24                                              |                                           |
| Do .....                                               | 1884   | 23        | 62               |                                          | 847.66                                                   |                                              | 847.66                                                        | 847.66                                                |                                                    |                                           |
| Do .....                                               | 1885   | 24        | 264              | 2,500.50                                 | 200.84                                                   |                                              | 2,701.34                                                      | 215.58                                                | 2,485.76                                           |                                           |
| Do .....                                               | 1886   |           |                  | 100.00                                   |                                                          | 902.42                                       | 1,002.42                                                      | 104.10                                                |                                                    | 898.32                                    |
| Do .....                                               | 1887   | 24        | 132              |                                          | 440,000.00                                               | 10,334.36                                    | 450,334.36                                                    | 450,333.46                                            |                                                    | .90                                       |
| Do .....                                               | {1887} | 24        |                  |                                          | 534,000.00                                               |                                              | 534,000.00                                                    | 50,000.00                                             |                                                    | 484,000.00                                |
| Do .....                                               | {1888} | 24        | 573              |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Constructing, repairing, and maintaining bridges ..... | 1881   | 23        | 62               |                                          | 7.02                                                     |                                              | 7.02                                                          | 7.02                                                  |                                                    |                                           |
| Do .....                                               | 1882   | 23        | 62               |                                          | 2.56                                                     |                                              | 2.56                                                          | 2.56                                                  |                                                    |                                           |
| Do .....                                               | 1883   | 23        | 62               |                                          | 12.57                                                    |                                              | 12.57                                                         | 12.57                                                 |                                                    |                                           |
| Do .....                                               | 1884   | 23        | 62               |                                          | 36.80                                                    |                                              | 36.80                                                         | 36.80                                                 |                                                    |                                           |
| Do .....                                               | 1885   |           |                  | 14.30                                    |                                                          |                                              | 14.30                                                         |                                                       | 14.30                                              |                                           |
| Do .....                                               | 1886   |           |                  | 171.92                                   |                                                          | 15.31                                        | 187.23                                                        | 171.92                                                |                                                    | 15.31                                     |
| Bridges .....                                          | 1887   | 24        | 132              |                                          | 12,660.00                                                |                                              | 12,660.00                                                     | 12,660.00                                             |                                                    |                                           |
| Washington aqueduct .....                              | 1881   | 23        | 62               |                                          | 190.53                                                   |                                              | 190.53                                                        | 190.53                                                |                                                    |                                           |
| Do .....                                               | 1882   | 23        | 62               |                                          | 677.09                                                   |                                              | 677.09                                                        | 677.09                                                |                                                    |                                           |
| Do .....                                               | 1887   | 24        | 132              |                                          | 20,000.00                                                |                                              | 20,000.00                                                     | 20,000.00                                             |                                                    |                                           |
| Water fund .....                                       |        |           |                  | 70,904.04                                |                                                          |                                              | 70,904.04                                                     |                                                       |                                                    | 70,904.04                                 |
| Water department (reimbursable) .....                  | 1885   | 20        | 102              |                                          | 8.00                                                     |                                              | 8.00                                                          | 8.00                                                  |                                                    |                                           |
| Do .....                                               | 1886   | 20        | 102              |                                          | 58,431.45                                                | 1,615.82                                     | 60,047.27                                                     | 60,047.27                                             |                                                    |                                           |
| Do .....                                               | 1887   | 20        | 102              |                                          | 111,497.43                                               | 111.48                                       | 131,549.00                                                    | 131,549.00                                            |                                                    |                                           |
| Do .....                                               | {1887} | 20        | 102              |                                          | 25,000.00                                                |                                              | 25,000.00                                                     | 25,000.00                                             |                                                    |                                           |
| Do .....                                               | {1888} | 20        | 102              |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Refunding water rents and taxes .....                  | 1885   | 20        | 102              |                                          | 1,000.00                                                 |                                              | 1,000.00                                                      | 1,000.00                                              |                                                    |                                           |
| Washington Asylum (support) .....                      | 1886   |           |                  | 176.51                                   |                                                          |                                              | 176.51                                                        | 5.75                                                  | 170.76                                             |                                           |
| Do .....                                               | 1887   | 24        | 132, 133         |                                          | 53,885.00                                                | 547.56                                       | 547.56                                                        |                                                       |                                                    | 547.56                                    |
| Washington Asylum (buildings and grounds) .....        | 1881   | 23        | 62               |                                          | 17.77                                                    |                                              | 53,885.00                                                     | 53,885.00                                             |                                                    |                                           |
|                                                        |        |           |                  |                                          |                                                          |                                              | 17.77                                                         | 17.77                                                 |                                                    |                                           |



|                                                      |      |    |          |  |      |              |               |               |              |
|------------------------------------------------------|------|----|----------|--|------|--------------|---------------|---------------|--------------|
| Do.                                                  | 1883 | 23 | 62       |  | 3.75 |              | 3.75          |               |              |
| Washington Asylum (buildings)                        | 1886 |    |          |  |      | 162.33       |               |               | 162.33       |
| Do.                                                  | 1887 | 24 | 132      |  |      |              | 3,500.00      |               |              |
| Relief of the poor                                   | 1882 | 23 | 62       |  |      |              | 1,096.15      |               |              |
| Do.                                                  | 1883 | 23 | 62       |  |      |              | 165.46        |               |              |
| Do.                                                  | 1884 | 23 | 62       |  |      |              | 394.09        |               |              |
| Do.                                                  | 1885 |    |          |  |      | 1,384.11     |               | 1,384.11      |              |
| Do.                                                  | 1886 |    |          |  |      | 4.15         |               |               | 691.30       |
| Do.                                                  | 1887 | 24 | 133      |  |      |              | 15,000.00     |               |              |
| Employment of the poor—filling up grounds            |      |    |          |  |      |              |               |               |              |
| St. John's Church Orphanage                          | 1887 | 24 | 133      |  |      |              | 1,500.00      | 16.79         |              |
| Buildings, Washington Hospital for Foundlings        | 1887 | 24 | 133      |  |      |              | 3,500.00      |               |              |
| Buildings, St. Rose Industrial School                | 1887 | 24 | 133      |  |      |              | 5,000.00      |               |              |
| Buildings, House of the Good Shepherd                | 1887 | 24 | 133      |  |      |              | 5,000.00      |               |              |
| Buildings, Association for Works of Mercy            | 1887 | 24 | 134      |  |      |              | 5,000.00      |               |              |
| Buildings, National Homeopathic Hospital Association | 1887 | 24 | 134      |  |      |              | 5,000.00      |               |              |
| Salaries and contingent expenses, offices            | 1881 | 23 | 62       |  |      |              | 1,677.40      |               |              |
| Do.                                                  | 1882 | 23 | 62       |  |      |              | 1,455.68      |               |              |
| Do.                                                  | 1883 |    |          |  |      | 830.93       |               | 819.48        |              |
| Do.                                                  | 1884 | 24 | 263      |  |      | 199.88       |               |               |              |
| Do.                                                  | 1884 | 23 | 62       |  |      |              | 259.74        |               |              |
| Do.                                                  | 1884 |    |          |  |      |              |               | 49.40         |              |
| Do.                                                  | 1885 | 24 | 263      |  |      | 1,458.41     |               | 1,199.82      |              |
| Do.                                                  | 1886 |    |          |  |      | 59.34        |               |               | 1,694.74     |
| Do.                                                  | 1887 | 24 | 130, 131 |  |      |              | 154,634.00    |               |              |
| Public schools                                       | 1880 | 23 | 62       |  |      |              | 84.00         |               |              |
| Do.                                                  | 1881 | 23 | 62       |  |      |              | 2,341.18      |               |              |
| Do.                                                  | 1882 | 23 | 62       |  |      |              | 383.51        |               |              |
| Do.                                                  | 1883 |    |          |  |      | 150.00       |               |               |              |
| Do.                                                  | 1883 | 24 | 264      |  |      | 3,809.39     |               | 3,656.43      |              |
| Do.                                                  | 1884 |    |          |  |      |              | 4.50          |               |              |
| Do.                                                  | 1884 |    |          |  |      | 2,819.44     |               | 1,409.72      |              |
| Do.                                                  | 1885 | 24 | 264      |  |      | 3,561.16     |               | 3,560.50      |              |
| Do.                                                  | 1886 | 24 | 264      |  |      | 99.42        |               |               |              |
| Do.                                                  | 1887 | 24 | 136, 264 |  |      |              | 524,250.00    |               | 10,168.40    |
| Buildings and grounds, public schools                | 1887 | 23 | 62       |  |      |              | 849.26        |               | 57.81        |
| Do.                                                  | 1883 | 23 | 62       |  |      |              | 1,061.93      |               |              |
| Do.                                                  | 1884 |    |          |  |      | 100.00       |               | 100.00        |              |
| Do.                                                  | 1885 | 24 | 263, 264 |  |      |              | 1,130.13      |               | .09          |
| Do.                                                  | 1886 | 24 | 136, 264 |  |      |              | 75,000.00     |               |              |
| Do.                                                  | 1887 | 24 | 575, 576 |  |      |              | 238,000.00    |               | 118,000.00   |
| Metropolitan police                                  | 1887 | 23 | 62       |  |      |              | 29.19         |               |              |
| Do.                                                  | 1881 | 23 | 62       |  |      |              | 499.80        |               |              |
| Carried forward                                      |      |    |          |  |      | 6,378,895.63 | 17,474,081.00 | 1,652,781.98  | 3,836,217.47 |
|                                                      |      |    |          |  |      |              | 25,505,758.61 | 20,266,121.74 |              |

\*And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations. | Year. | Statutes. |                       | Balances of ap-<br>propriations<br>July 1, 1886. | Appropri-<br>ations for the<br>fiscal year end-<br>ing June 30,<br>1887. | Repayments<br>made during<br>the fiscal year<br>1887. | Aggregate<br>available for<br>the fiscal year<br>ending June<br>30, 1887. | Payments dur-<br>ing the fiscal<br>year ending<br>June 30, 1887. | Amounts car-<br>ried to the<br>surplus fund<br>June 30, 1887. | Balances of<br>appropria-<br>tions June<br>30, 1887. |
|-------------------------------------|-------|-----------|-----------------------|--------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------------|
|                                     |       | Vol.      | Page or sec-<br>tion. |                                                  |                                                                          |                                                       |                                                                           |                                                                  |                                                               |                                                      |
| TREASURY—continued.                 |       |           |                       |                                                  |                                                                          |                                                       |                                                                           |                                                                  |                                                               |                                                      |
| Brought forward                     |       |           |                       |                                                  |                                                                          |                                                       |                                                                           |                                                                  |                                                               |                                                      |
| District of Columbia—Continued.     |       |           |                       |                                                  |                                                                          |                                                       |                                                                           |                                                                  |                                                               |                                                      |
| Metropolitan police                 | 1882  | 23        | 62                    | \$6,378,895.63                                   | \$17,474,081.00                                                          | \$1,652,781.98                                        | \$25,505,758.61                                                           | \$20,266,121.74                                                  | \$1,403,419.40                                                | \$3,836,217.47                                       |
| Do                                  | 1883  | 23        | 62                    |                                                  | 146.59                                                                   |                                                       | 146.59                                                                    | 146.59                                                           |                                                               |                                                      |
| Do                                  | 1884  | 23        | 62                    | 525.52                                           | 1,787.22                                                                 |                                                       | 2,312.74                                                                  | 2,312.74                                                         |                                                               |                                                      |
| Do                                  | 1885  | 23        | 62                    | 440.00                                           | 313.11                                                                   |                                                       | 753.11                                                                    | 753.11                                                           |                                                               |                                                      |
| Do                                  | 1886  |           |                       | 2,024.78                                         |                                                                          |                                                       | 2,024.78                                                                  |                                                                  | 2,024.78                                                      | 818.22                                               |
| Do                                  | 1887  | 24        | 134, 135              | .20                                              |                                                                          | 818.02                                                | 818.22                                                                    |                                                                  |                                                               |                                                      |
| Buildings, metropolitan police      | 1885  | 24        |                       |                                                  | 339,280.00                                                               |                                                       | 339,280.00                                                                | 339,280.00                                                       |                                                               |                                                      |
| Do                                  | 1886  | 24        | 263                   |                                                  | 1,397.18                                                                 | 2.50                                                  | 1,399.68                                                                  | 1,360.90                                                         |                                                               | 38.78                                                |
| Do                                  | 1887  | 24        | 134, 135              |                                                  | 5,500.00                                                                 |                                                       | 5,500.00                                                                  | 5,500.00                                                         |                                                               |                                                      |
| Police station-houses               |       |           |                       | 6.62                                             |                                                                          |                                                       | 6.62                                                                      |                                                                  | 6.62                                                          |                                                      |
| Police relief fund                  | 1880  | 20        | 102                   |                                                  | 4,962.09                                                                 |                                                       | 4,962.09                                                                  | 4,962.09                                                         |                                                               |                                                      |
| Fire department                     | 1881  | 23        | 62                    |                                                  | 8.19                                                                     |                                                       | 8.19                                                                      | 8.19                                                             |                                                               |                                                      |
| Do                                  | 1882  | 23        | 62                    |                                                  | 34.49                                                                    |                                                       | 34.49                                                                     | 34.49                                                            |                                                               |                                                      |
| Do                                  | 1883  | 23        | 62                    |                                                  | 78.17                                                                    |                                                       | 78.17                                                                     | 78.17                                                            |                                                               |                                                      |
| Do                                  | 1884  |           |                       | 589.35                                           |                                                                          |                                                       | 589.35                                                                    | 559.17                                                           | 30.18                                                         |                                                      |
| Do                                  | 1885  |           |                       | 807.36                                           |                                                                          |                                                       | 807.36                                                                    | 401.70                                                           | 405.66                                                        |                                                      |
| Do                                  | 1886  |           |                       | 1,465.16                                         |                                                                          | 209.25                                                | 209.25                                                                    |                                                                  | 209.25                                                        |                                                      |
| Do                                  | 1887  | 24        | 135                   | 10.00                                            |                                                                          | 742.26                                                | 752.26                                                                    |                                                                  | 1,465.16                                                      | 752.26                                               |
| Buildings, fire department          |       |           |                       |                                                  | 116,420.00                                                               |                                                       | 116,420.00                                                                | 116,420.00                                                       |                                                               |                                                      |
| New engine-house for engine No. 5   |       |           |                       | 49.54                                            |                                                                          |                                                       | 49.54                                                                     |                                                                  | 49.54                                                         |                                                      |
| Firemen's relief fund               | 1883  | 20        | 102                   |                                                  | 1,035.00                                                                 |                                                       | 1,035.00                                                                  | 1,035.00                                                         |                                                               | 1,660.05                                             |
| Telegraph and telephone service     | 1884  | 24        | 62                    |                                                  | 347.71                                                                   |                                                       | 347.71                                                                    | 347.71                                                           |                                                               |                                                      |
| Do                                  | 1885  | 24        | 62                    |                                                  | 27.53                                                                    |                                                       | 27.53                                                                     | 27.53                                                            |                                                               |                                                      |
| Do                                  | 1886  |           |                       | 116.94                                           |                                                                          |                                                       | 116.94                                                                    |                                                                  | 116.94                                                        |                                                      |
| Do                                  | 1887  | 24        | 135                   |                                                  |                                                                          | 50.90                                                 | 50.90                                                                     |                                                                  |                                                               | 50.90                                                |
| Health department                   |       |           |                       |                                                  | 15,840.00                                                                |                                                       | 15,840.00                                                                 | 15,840.00                                                        |                                                               |                                                      |
| Do                                  | 1882  | 23        | 62                    |                                                  | 75                                                                       |                                                       | 75                                                                        | 75                                                               |                                                               |                                                      |
| Do                                  | 1883  | 23        | 62                    |                                                  | 85.27                                                                    |                                                       | 85.27                                                                     | 85.27                                                            |                                                               |                                                      |
| Do                                  | 1884  | 23        | 62                    |                                                  | 71.90                                                                    |                                                       | 71.90                                                                     | 71.90                                                            |                                                               |                                                      |
| Do                                  | 1885  | 23        | 62                    |                                                  | 40.05                                                                    |                                                       | 40.05                                                                     | 40.05                                                            |                                                               |                                                      |
| Do                                  | 1886  |           |                       | 150.01                                           |                                                                          |                                                       | 150.01                                                                    |                                                                  | 147.01                                                        | 613.00                                               |
| Do                                  | 1887  | 24        | 137                   |                                                  |                                                                          | 622.50                                                | 622.50                                                                    |                                                                  |                                                               |                                                      |
| Courts                              | 1881  | 23        | 62                    |                                                  | 42,280.00                                                                |                                                       | 42,280.00                                                                 | 42,280.00                                                        |                                                               |                                                      |
| Do                                  | 1882  | 23        | 62                    |                                                  | 1,704.04                                                                 |                                                       | 1,704.04                                                                  | 1,704.04                                                         |                                                               |                                                      |
| Do                                  | 1883  | 23        | 62                    |                                                  | 1,466.25                                                                 |                                                       | 1,466.25                                                                  | 1,466.25                                                         |                                                               |                                                      |
| Do                                  | 1884  | 23        | 62                    |                                                  | 310.69                                                                   |                                                       | 310.69                                                                    | 310.69                                                           |                                                               |                                                      |



|    |      |    |     |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |  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|       |   |
|----|------|----|-----|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|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| Do | 1883 | 24 | 264 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 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15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 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15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 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15.00 | 15.00 | 1 |
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\* And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                        | Year.  | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |  |
|----------------------------------------------------------------------------|--------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|--|
|                                                                            |        | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |  |
| TREASURY—continued.                                                        |        |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |  |
| Brought forward .....                                                      |        |           |                    | \$6,395,579.70                             | \$18,933,178.42                                              | \$1,658,527.50                               | \$26,957,285.62                                               | \$21,287,531.44                                         | \$1,412,146.30                                       | \$4,257,607.88                              |  |
| District of Columbia—Continued.                                            |        |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |  |
| Columbia Hospital for women and Ly- ing-in Asylum.....                     | 1884   | 23        | 62                 |                                            | 156.86                                                       |                                              | 156.86                                                        | 156.86                                                  |                                                      |                                             |  |
| Do.....                                                                    | 1887   | 24        | 133                |                                            | 15,000.00                                                    | 3,227.50                                     | 18,227.50                                                     | 18,227.50                                               |                                                      |                                             |  |
| Payment of taxes assessed on property of Columbia Hospital for Women ..... |        |           |                    | 31.20                                      |                                                              |                                              | 31.20                                                         |                                                         | 31.20                                                |                                             |  |
| Children's Hospital.....                                                   | 1885   |           |                    | .30                                        |                                                              |                                              | .30                                                           |                                                         | .30                                                  |                                             |  |
| Do.....                                                                    | 1887   | 24        | 133                |                                            | 5,000.00                                                     |                                              | 5,000.00                                                      | 5,000.00                                                |                                                      |                                             |  |
| St. Ann's Infant Asylum .....                                              | 1885   |           |                    | .10                                        |                                                              |                                              | .10                                                           |                                                         | .10                                                  |                                             |  |
| Do.....                                                                    | 1886   |           |                    | 2.12                                       |                                                              | 1.00                                         | 3.12                                                          | 1.00                                                    |                                                      | 2.12                                        |  |
| Do.....                                                                    | 1887   | 24        | 133                |                                            | 5,000.00                                                     | .40                                          | 5,000.40                                                      | 5,000.00                                                |                                                      | .40                                         |  |
| Industrial Home School .....                                               | 1881   | 23        | 62                 |                                            | 3.59                                                         |                                              | 3.59                                                          | 3.59                                                    |                                                      |                                             |  |
| Do.....                                                                    | 1882   | 23        | 62                 |                                            | .23                                                          |                                              | .23                                                           | .23                                                     |                                                      |                                             |  |
| Do.....                                                                    | 1887   | 24        | 133                |                                            | 10,000.00                                                    |                                              | 10,000.00                                                     | 10,000.00                                               |                                                      |                                             |  |
| Buildings, Industrial Home School .....                                    | 1887   | 24        | 133                |                                            | 3,500.00                                                     |                                              | 3,500.00                                                      | 3,500.00                                                |                                                      |                                             |  |
| National Association Colored Women and Children .....                      | 1887   | 24        | 133                |                                            | 9,000.00                                                     |                                              | 9,000.00                                                      | 9,000.00                                                |                                                      |                                             |  |
| Buildings, National Association Colored Women and Children .....           | 1884   | 23        | 62                 |                                            | 5.82                                                         |                                              | 5.82                                                          | 5.82                                                    |                                                      |                                             |  |
| Do.....                                                                    | {1885} |           |                    | .95                                        |                                                              |                                              | .95                                                           |                                                         | .95                                                  |                                             |  |
| Do.....                                                                    | {1886} |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |  |
| Women's Christian Association .....                                        | 1885   |           |                    | 3.00                                       |                                                              |                                              | 3.00                                                          |                                                         | 3.00                                                 |                                             |  |
| Do.....                                                                    | 1887   | 24        | 133                |                                            | 4,000.00                                                     |                                              | 4,000.00                                                      | 4,000.00                                                |                                                      |                                             |  |
| Markets .....                                                              | 1881   | 23        | 62                 |                                            | 196.00                                                       |                                              | 196.00                                                        | 196.00                                                  |                                                      |                                             |  |
| Do.....                                                                    | 1882   | 23        | 62                 |                                            | 261.29                                                       |                                              | 261.29                                                        | 261.29                                                  |                                                      |                                             |  |
| Do.....                                                                    | 1883   | 23        | 62                 |                                            | 189.82                                                       |                                              | 189.82                                                        | 189.82                                                  |                                                      |                                             |  |
| Salaries and contingent expenses, sink- ing-fund office .....              | 1887   | 24        | 131                |                                            | 2,700.00                                                     |                                              | 2,700.00                                                      | 2,475.00                                                |                                                      | 225.00                                      |  |
| Interest and sinking fund .....                                            | 1887   | 24        | 137                |                                            | 1,213,947.97                                                 | 44,610.00                                    | 1,258,557.97                                                  | 1,258,557.97                                            |                                                      |                                             |  |
| Miscellaneous expenses.....                                                | 1881   | 23        | 62                 |                                            | 8,400.66                                                     |                                              | 8,400.66                                                      | 8,400.66                                                |                                                      |                                             |  |
| Do.....                                                                    | 1882   | 23        | 62                 |                                            | 918.73                                                       |                                              | 918.73                                                        | 918.73                                                  |                                                      |                                             |  |
| Do.....                                                                    | 1883   | 23        | 62                 | 23.37                                      | 544.58                                                       |                                              | 567.95                                                        | 567.95                                                  |                                                      |                                             |  |
| Do.....                                                                    | 1884*  |           |                    |                                            |                                                              | 15.00                                        | 15.00                                                         |                                                         | 15.00                                                |                                             |  |
| Do.....                                                                    | 1884   | 23        | 62                 |                                            | 731.09                                                       |                                              | 731.09                                                        | 731.09                                                  |                                                      |                                             |  |
| Do.....                                                                    | 1885   | 24        | 264                | 390.81                                     | 1,009.30                                                     |                                              | 1,400.11                                                      | 1,011.15                                                | 388.96                                               |                                             |  |
| Do.....                                                                    | 1886   |           |                    | 2,164.00                                   |                                                              |                                              | 2,164.00                                                      | 66.81                                                   |                                                      | 2,097.19                                    |  |
| Do.....                                                                    | 1887   | 24        | 136-137            |                                            | 9,600.00                                                     |                                              | 9,600.00                                                      | 9,600.00                                                |                                                      |                                             |  |
| Miscellaneous and contingent expenses .....                                | 1880   | 23        | 62                 |                                            | 22.59                                                        |                                              | 22.59                                                         | 22.59                                                   |                                                      |                                             |  |
| Contingent expenses .....                                                  | 1881   | 23        | 62                 |                                            | 3,958.99                                                     |                                              | 3,958.99                                                      | 3,958.99                                                |                                                      |                                             |  |



[illegible]

\*And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                       | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|-----------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                           |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| TREASURY—continued.                                       |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward .....                                     | 1887  | 24        | 230, 233           | \$6, 779, 889. 57                          | \$22, 045, 030. 53                                           | \$1, 712, 514. 31                            | \$30, 537, 434. 41                                            | \$23, 951, 068. 00                                      | \$1, 731, 710. 23                                    | \$4, 854, 716. 18                           |
| Salaries, Coast and Geodetic Survey .....                 | 1885  |           |                    | 1, 330. 87                                 | 248, 411. 49                                                 | 212. 83                                      | 248, 411. 49                                                  | 248, 411. 49                                            | 1, 522. 90                                           |                                             |
| Party expenses, Coast and Geodetic Survey .....           | 1885* | 24        | 261                |                                            | 518. 70                                                      |                                              | 1, 543. 70                                                    | 20. 80                                                  |                                                      |                                             |
| Do .....                                                  | 1886  |           |                    | 428. 42                                    |                                                              |                                              | 518. 70                                                       | 518. 70                                                 |                                                      | 243. 47                                     |
| Do .....                                                  | 1887  | 24        | 229, 230           |                                            | 130, 163. 70                                                 |                                              | 428. 42                                                       | 184. 95                                                 |                                                      | 547. 30                                     |
| Transcontinental work, Coast and Geodetic Survey .....    | 1885  |           |                    | 179. 47                                    |                                                              |                                              | 130, 163. 70                                                  | 129, 616. 40                                            |                                                      |                                             |
| Do .....                                                  | 1886  |           |                    | 249. 48                                    |                                                              | 6. 32                                        | 179. 47                                                       |                                                         | 179. 47                                              |                                             |
| Do .....                                                  | 1887  | 24        | 230                |                                            | 20, 000. 00                                                  |                                              | 255. 80                                                       | 19, 758. 70                                             |                                                      | 241. 30                                     |
| Points for State surveys, Coast and Geodetic Survey ..... | 1885  | 24        | 261                | 2. 09                                      | 350. 50                                                      |                                              | 352. 59                                                       | 350. 50                                                 | 2. 09                                                |                                             |
| Do .....                                                  | 1887  | 24        | 230                |                                            | 8, 000. 00                                                   |                                              | 8, 000. 00                                                    | 8, 000. 00                                              |                                                      |                                             |
| Repairing vessels, Coast Survey .....                     | 1885  |           |                    | 714. 24                                    |                                                              |                                              | 714. 24                                                       |                                                         | 714. 24                                              |                                             |
| Do .....                                                  | 1886  |           |                    | 111. 40                                    |                                                              |                                              | 111. 40                                                       | 111. 40                                                 |                                                      |                                             |
| Do .....                                                  | 1887  | 24        | 233                |                                            | 25, 000. 00                                                  |                                              | 25, 000. 00                                                   | 25, 000. 00                                             |                                                      |                                             |
| Publishing observations, Coast and Geodetic Survey .....  | 1885  |           |                    | 33. 07                                     |                                                              |                                              | 33. 07                                                        |                                                         | 33. 07                                               |                                             |
| Do .....                                                  | 1887  | 24        | 233                |                                            | 5, 560. 00                                                   |                                              | 5, 560. 00                                                    | 5, 560. 00                                              |                                                      |                                             |
| General expenses, Coast and Geodetic Survey .....         | 1883* | 24        | 261                |                                            | 75. 00                                                       |                                              | 75. 00                                                        | 75. 00                                                  |                                                      |                                             |
| Do .....                                                  | 1885  | 24        | 261                | 364. 77                                    | 1, 498. 33                                                   | 60. 00                                       | 1, 923. 10                                                    | 1, 498. 33                                              | 424. 77                                              |                                             |
| Do .....                                                  | 1886  |           |                    | 1, 475. 26                                 |                                                              |                                              | 1, 475. 26                                                    |                                                         |                                                      | 1, 475. 26                                  |
| Do .....                                                  | 1887  | 24        | 233                |                                            | 45, 000. 00                                                  | 105. 68                                      | 45, 105. 68                                                   | 45, 105. 68                                             |                                                      |                                             |
| Coast and Geodetic Survey, western divi- sion .....       | 1883  |           |                    | 10. 78                                     |                                                              |                                              | 10. 78                                                        |                                                         | 10. 78                                               |                                             |
| Do .....                                                  | 1883* | 24        | 289                |                                            | 8. 00                                                        |                                              | 8. 00                                                         |                                                         |                                                      | 8. 00                                       |
| Steam launch, Coast Survey .....                          |       | 24        | 230                |                                            | 3, 500. 00                                                   |                                              | 3, 500. 00                                                    | 3, 500. 00                                              |                                                      |                                             |
| Observations, eclipse of the sun .....                    | 1885  |           |                    | 29. 77                                     |                                                              |                                              | 29. 77                                                        |                                                         |                                                      | 29. 77                                      |
| Salaries, office Secretary of War .....                   | 1886  |           |                    | 1, 149. 04                                 |                                                              |                                              | 1, 149. 04                                                    |                                                         | 1, 149. 04                                           |                                             |
| Do .....                                                  | 1887  | 24        | 193                | 800. 00                                    |                                                              | 86. 45                                       | 886. 45                                                       | 24. 73                                                  |                                                      | 861. 72                                     |
| Salaries, office Adjutant-General .....                   | 1885  |           |                    | 13, 930. 76                                | 111, 850. 00                                                 | 11, 139. 67                                  | 122, 989. 67                                                  | 121, 850. 00                                            | 13, 930. 76                                          | 1, 139. 67                                  |
| Do .....                                                  | 1886  |           |                    | 14, 700. 00                                |                                                              | 1, 081. 54                                   | 15, 781. 54                                                   |                                                         |                                                      | 15, 781. 54                                 |
| Do .....                                                  | 1887  | 24        | 193                |                                            | 703, 700. 00                                                 | 70, 660. 35                                  | 774, 360. 35                                                  | 761, 000. 00                                            |                                                      | 13, 360. 35                                 |
| Salaries, office Inspector-General .....                  | 1886  |           |                    | 133. 34                                    |                                                              |                                              | 133. 34                                                       |                                                         |                                                      | 133. 34                                     |
| Do .....                                                  | 1887  | 24        | 193                |                                            | 3, 720. 00                                                   | 350. 00                                      | 4, 070. 00                                                    | 4, 070. 00                                              |                                                      |                                             |
| Salaries, office Quartermaster-General .....              | 1885  |           |                    | 2, 557. 39                                 |                                                              |                                              | 2, 557. 39                                                    |                                                         | 2, 557. 39                                           |                                             |
| Do .....                                                  | 1886  |           |                    | 11, 655. 00                                |                                                              | 1, 100. 48                                   | 12, 755. 48                                                   |                                                         |                                                      | 12, 755. 48                                 |
| Do .....                                                  | 1887  | 24        | 194                |                                            | 193, 396. 42                                                 | 20, 491. 07                                  | 213, 887. 49                                                  | 210, 320. 00                                            |                                                      | 3, 567. 49                                  |
| Salaries, office Commissary-General .....                 | 1885  |           |                    | 224. 49                                    |                                                              |                                              | 224. 49                                                       |                                                         | 224. 49                                              |                                             |



|                                                                                        |      |        |              |               |               |               |              |
|----------------------------------------------------------------------------------------|------|--------|--------------|---------------|---------------|---------------|--------------|
| Do.....                                                                                | 1886 | 240.00 | 43,730.00    | 51.85         | 291.85        | 43,945.65     | 201.85       |
| Do.....                                                                                | 1887 | 24     | 24,551.61    | 444.99        | 44,174.99     | 43,945.65     | 201.85       |
| Salaries, office Surgeon-General.....                                                  | 1885 | 194    | 21,080.00    | 904.89        | 24,551.61     | 24,551.61     | 229.34       |
| Do.....                                                                                | 1886 | 194    | 200.31       | 31,650.23     | 21,984.89     | 21,984.89     | 21,984.89    |
| Salaries, office Paymaster-General.....                                                | 1887 | 24     | 2,910.00     | 56.82         | 545,437.86    | 528,700.00    | 16,737.86    |
| Do.....                                                                                | 1885 | 194    | 64.99        | 1,910.01      | 200.31        | 200.31        | 2,960.82     |
| Salaries, office Military Justice.....                                                 | 1886 | 193    | 33.27        | 215.00        | 60,231.51     | 59,520.00     | 711.51       |
| Do.....                                                                                | 1887 | 24     | 123.52       | 8.89          | 33.27         | 64.99         | 33.27        |
| Salaries, office Chief of Engineers.....                                               | 1885 | 195    | 270.00       | 505.96        | 13,475.00     | 13,475.00     | 278.89       |
| Do.....                                                                                | 1886 | 194    | 471.24       | 17.82         | 23,745.96     | 23,745.96     | 278.89       |
| Salaries, office Chief of Ordnance.....                                                | 1887 | 24     | 5.00         | 665.00        | 471.24        | 471.24        | 22.82        |
| Do.....                                                                                | 1885 | 194    | 1,435.59     | 25.96         | 45,525.00     | 45,189.24     | 335.76       |
| Salaries, office Publication of Records of the Rebellion.....                          | 1886 | 195    | 890.00       | 749.84        | 1,435.59      | 1,435.59      | 915.96       |
| Do.....                                                                                | 1887 | 24     | 309.69       | 106.93        | 28,546.00     | 27,775.00     | 771.00       |
| Salaries, office Signal Office.....                                                    | 1885 | 193    | 239.34       | 68.75         | 309.69        | 309.69        | 106.93       |
| Do.....                                                                                | 1886 | 194    | 239.34       | 68.75         | 41,626.28     | 40,126.28     | 1,500.00     |
| Salaries, office Superintendent, etc., building corner, Seventeenth and F streets..... | 1887 | 24     | 88.31        | 1,185.16      | 239.34        | 239.34        | 68.75        |
| Compensation and expenses of agents, Quartermaster's Department.....                   | 1885 | 195    | 2,700.00     | 1,932.08      | 8,139.31      | 7,978.97      | 160.34       |
| Do.....                                                                                | 1886 | 194    | 5,038.16     | 3,314.35      | 88.31         | 88.31         | 3,885.16     |
| Stationery, War Department.....                                                        | 1887 | 24     | 3,431.64     | 6,935.19      | 13,932.08     | 13,932.08     | 5,038.16     |
| Do.....                                                                                | 1885 | 195    | 25,000.00    | 2,500.00      | 4,209.00      | 4,209.00      | 2,536.99     |
| Postage to Postal-Union countries, War Department.....                                 | 1886 | 194    | 422.00       | 260.00        | 31,878.00     | 31,878.00     | 57.19        |
| Do.....                                                                                | 1887 | 24     | 260.00       | 800.00        | 422.00        | 422.00        | 870.00       |
| Rent of buildings, War Department.....                                                 | 1885 | 195    | 40,427.39    | 10,105.02     | 3,720.00      | 3,720.00      | 238.34       |
| Do.....                                                                                | 1886 | 194    | 13.78        | 2.64          | 26.66         | 26.66         | 870.00       |
| Contingent expenses, War Department.....                                               | 1887 | 24     | 287.84       | 1,065.59      | 50,532.41     | 50,532.41     | 275.17       |
| Do.....                                                                                | 1885 | 195    | 6,500.00     | 12,280.53     | 13.78         | 13.78         | 170.49       |
| Salaries employés public buildings and grounds.....                                    | 1886 | 194    | 157.83       | 27            | 7,395.10      | 7,395.10      | 272.44       |
| Do.....                                                                                | 1887 | 24     | 157.83       | 27            | 71,008.09     | 71,008.09     | 157.83       |
| Carried forward.....                                                                   | 1885 |        | 6,902,548.30 | 24,458,273.78 | 33,255,266.74 | 26,509,427.01 | 4,959,769.40 |

\* And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                                        | Year. | Statutes. |                  | Balances of appropriations July 1, 1886. | Appropriations for the fiscal year ending June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments during the fiscal year ending June 30, 1887. | Amounts carried to the surplus fund June 30, 1887. | Balances of appropriations June 30, 1887. |
|--------------------------------------------------------------------------------------------|-------|-----------|------------------|------------------------------------------|----------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------|-------------------------------------------|
|                                                                                            |       | Vol.      | Page or section. |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| TREASURY—continued.                                                                        |       |           |                  |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Brought forward .....                                                                      |       |           |                  |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Salaries, employes public buildings and grounds .....                                      | 1887  | 24        | 195              | \$6,902,548.30                           | \$24,458,273.78                                          | \$1,834,444.66                               | \$33,255,266.74                                               | \$26,509,427.01                                       | \$1,786,070.33                                     | \$4,959,769.40                            |
| Contingent expenses, public buildings and grounds .....                                    |       |           |                  |                                          | 45,507.90                                                |                                              | 45,507.90                                                     | 45,507.90                                             |                                                    |                                           |
| Do .....                                                                                   | 1885  |           |                  | 2.00                                     |                                                          |                                              | 2.00                                                          |                                                       | 2.00                                               |                                           |
| Do .....                                                                                   | 1886  |           |                  |                                          |                                                          | 15.73                                        | 15.73                                                         |                                                       |                                                    | 15.73                                     |
| Rent of office, public buildings and grounds .....                                         | 1887  | 24        | 195              |                                          | 500.00                                                   |                                              | 500.00                                                        | 500.00                                                |                                                    |                                           |
| Improvement and care of public grounds .....                                               | 1887  | 24        | 195              |                                          | 900.00                                                   |                                              | 900.00                                                        | 900.00                                                |                                                    |                                           |
| Do .....                                                                                   | 1885  |           |                  | 1,689.96                                 |                                                          |                                              | 1,689.96                                                      |                                                       | 1,689.96                                           |                                           |
| Do .....                                                                                   | 1886  |           |                  | 300.00                                   |                                                          |                                              | 883.08                                                        |                                                       |                                                    | 883.08                                    |
| Do .....                                                                                   | 1887  | 24        | 244              |                                          | 64,200.00                                                |                                              | 64,200.00                                                     | 64,200.00                                             |                                                    |                                           |
| Repairs, fuel, etc., Executive Mansion .....                                               | 1885  | 24        | 265              | 1.61                                     | 135.50                                                   |                                              | 137.11                                                        | 135.50                                                | 1.61                                               |                                           |
| Do .....                                                                                   | 1886  |           |                  | 600.00                                   |                                                          |                                              | 714.52                                                        |                                                       |                                                    | 714.52                                    |
| Do .....                                                                                   | 1887  | 24        | 244              |                                          | 29,000.00                                                |                                              | 29,000.00                                                     | 29,000.00                                             |                                                    |                                           |
| Lighting, etc., Executive Mansion .....                                                    | 1885  |           |                  | 58.93                                    |                                                          |                                              | 58.93                                                         |                                                       | 58.93                                              |                                           |
| Do .....                                                                                   | 1886  |           |                  | 600.00                                   |                                                          |                                              | 1,205.31                                                      |                                                       |                                                    | 1,205.31                                  |
| Do .....                                                                                   | 1887  | 24        | 245              |                                          | 14,000.00                                                |                                              | 14,000.00                                                     | 14,000.00                                             |                                                    |                                           |
| Repairs to water-pipes and fire-plugs .....                                                | 1885  |           |                  | 37.98                                    |                                                          |                                              | 37.98                                                         |                                                       | 37.98                                              |                                           |
| Do .....                                                                                   | 1886  |           |                  |                                          |                                                          |                                              | 60.03                                                         |                                                       |                                                    | 60.03                                     |
| Do .....                                                                                   | 1887  | 24        | 245              |                                          | 2,500.00                                                 |                                              | 2,500.00                                                      | 2,500.00                                              |                                                    |                                           |
| Telegraph to connect the Capitol with the Departments and Government Printing Office ..... | 1886  |           |                  |                                          |                                                          | .11                                          | .11                                                           |                                                       |                                                    | .11                                       |
| Do .....                                                                                   | 1887  | 24        | 245              |                                          | 1,250.00                                                 |                                              | 1,250.00                                                      | 1,250.00                                              |                                                    |                                           |
| Salaries, office superintendent of State, War, and Navy Department building .....          | 1885  |           |                  | 564.27                                   |                                                          |                                              | 564.27                                                        |                                                       | 564.27                                             |                                           |
| Do .....                                                                                   | 1886  |           |                  | 1,297.20                                 |                                                          |                                              | 1,326.83                                                      |                                                       |                                                    | 1,326.83                                  |
| Do .....                                                                                   | 1887  | 24        | 196              |                                          | 89,920.00                                                |                                              | 89,920.00                                                     | 88,800.00                                             |                                                    | 1,120.00                                  |
| Fuel, lights, etc., of State, War, and Navy Department building .....                      | 1886  |           |                  |                                          |                                                          |                                              | 3.20                                                          |                                                       |                                                    | 3.20                                      |
| Do .....                                                                                   | 1887  | 24        | 196              |                                          | 34,000.00                                                |                                              | 34,000.00                                                     | 34,000.00                                             |                                                    |                                           |
| Building for State, War, and Navy Departments .....                                        |       | 24        | 245              | 180,292.62                               | 500,000.00                                               |                                              | 680,292.62                                                    | 355,000.00                                            |                                                    | 325,292.62                                |
| Building for Army Medical Museum and Library .....                                         |       |           |                  |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Completing the Washington Monument .....                                                   |       | 24        | 245,531          | 163,300.00                               | 45,550.00                                                | 20,337.60                                    | 229,187.60                                                    | 85,502.44                                             |                                                    | 143,685.16                                |
| Statue to the memory of General La Fayette and compatriots .....                           |       | 24        | 245,531          | 12,000.00                                | 107,000.00                                               |                                              | 119,000.00                                                    | 22,000.00                                             |                                                    | 97,000.00                                 |
| Erection of a monumental column at Yorktown, Va. ....                                      |       |           |                  | 48,000.00                                |                                                          | 491.62                                       | 48,491.62                                                     | 2,000.00                                              |                                                    | 46,491.62                                 |
|                                                                                            |       |           |                  | 5,176.74                                 |                                                          |                                              | 5,176.74                                                      |                                                       |                                                    | 5,176.74                                  |



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| Transportation of reports and maps to foreign countries | 1885 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                              | Year. | Statutes, |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropria- tions June 30, 1887. |
|------------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                                  |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| TREASURY—continued.                                              |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward.....                                             | 1886  |           |                    | \$7,589,275.11                             | \$26,275,084.86                                              | \$1,916,794.49                               | \$35,781,154.46                                               | \$27,850,995.41                                         | \$1,796,478.90                                       | \$6,139,680.15                              |
| Salaries, Hydrographic Office.....                               | 1887  | 24        | 197                | 591.04                                     | 45,798.85                                                    |                                              | 591.04                                                        | 42,611.42                                               |                                                      | 591.04                                      |
| Contingent and miscellaneous expenses Hy- drographic Office..... | 1885  |           |                    | 1,426.32                                   |                                                              |                                              | 1,426.32                                                      | 32.88                                                   | 1,393.44                                             |                                             |
| Do.....                                                          | 1886  |           |                    | 2,652.56                                   |                                                              | 761.34                                       | 3,413.90                                                      | 3,239.77                                                |                                                      | 174.13                                      |
| Do.....                                                          | 1887  | 24        | 197, 198           |                                            | 36,300.00                                                    | 1,774.67                                     | 38,074.67                                                     | 34,300.00                                               |                                                      | 3,774.67                                    |
| Miscellaneous expenses Hydrographic Office.                      | 1884  | 24        | 267                |                                            | 89.49                                                        |                                              | 89.49                                                         | 89.49                                                   |                                                      |                                             |
| Salaries, Naval Observatory.....                                 | 1887  | 24        | 198                |                                            | 18,120.00                                                    |                                              | 18,120.00                                                     | 18,120.00                                               |                                                      |                                             |
| Contingent and miscellaneous expenses Naval Observatory.....     | 1883* | 24        | 290                |                                            | 499.80                                                       |                                              | 499.80                                                        | 499.80                                                  |                                                      |                                             |
| Do.....                                                          | 1884  | 24        | 267                |                                            | 2.39                                                         |                                              | 2.39                                                          | 2.39                                                    |                                                      |                                             |
| Do.....                                                          | 1885  |           |                    | 365.85                                     |                                                              |                                              | 365.85                                                        |                                                         | 365.85                                               |                                             |
| Do.....                                                          | 1886  |           |                    | 500.00                                     |                                                              | 9.00                                         | 509.00                                                        | 267.45                                                  |                                                      | 241.55                                      |
| Do.....                                                          | 1887  | 24        | 198                |                                            | 9,336.00                                                     |                                              | 9,336.00                                                      | 8,836.00                                                |                                                      | 500.00                                      |
| Salaries, office Naval Records of the Rebel- lion.....           | 1885  |           |                    | 595.29                                     |                                                              |                                              | 595.29                                                        |                                                         | 595.29                                               |                                             |
| Do.....                                                          | 1886  |           |                    | 242.00                                     |                                                              |                                              | 242.00                                                        |                                                         |                                                      | 242.00                                      |
| Do.....                                                          | 1887  | 24        | 197                |                                            | 2,640.00                                                     |                                              | 2,640.00                                                      | 2,142.13                                                |                                                      | 497.87                                      |
| Library, Navy Department.....                                    | 1884* | 24        | 267                |                                            | 538.39                                                       |                                              | 538.39                                                        | 538.39                                                  |                                                      |                                             |
| Do.....                                                          | 1885  |           |                    | 63.44                                      |                                                              |                                              | 63.44                                                         |                                                         | 63.44                                                |                                             |
| Do.....                                                          | 1886  |           |                    | 95.95                                      |                                                              | 111.02                                       | 206.97                                                        | 140.25                                                  |                                                      | 66.72                                       |
| Do.....                                                          | 1887  | 24        | 198                |                                            | 1,000.00                                                     |                                              | 1,000.00                                                      | 900.00                                                  |                                                      | 100.00                                      |
| Contingent expenses, Navy Department.....                        | 1884  | 24        | 267                |                                            | 198.96                                                       |                                              | 198.96                                                        | 94.50                                                   |                                                      | 104.46                                      |
| Do.....                                                          | 1885  | 24        | 266                | 3.00                                       | 20.65                                                        | 14.56                                        | 38.21                                                         | 35.21                                                   | 3.00                                                 |                                             |
| Do.....                                                          | 1886  |           |                    |                                            |                                                              | 108.85                                       | 108.85                                                        | 89.37                                                   |                                                      | 19.48                                       |
| Do.....                                                          | 1887  | 24        | 199                |                                            | 11,000.00                                                    |                                              | 11,000.00                                                     | 10,506.00                                               |                                                      | 494.00                                      |
| Salaries, Post-Office Department.....                            | 1884  |           |                    | 380.01                                     |                                                              |                                              | 380.01                                                        |                                                         | 380.01                                               |                                             |
| Do.....                                                          | 1885  |           |                    | 6,212.38                                   |                                                              |                                              | 6,212.38                                                      |                                                         | 6,212.38                                             |                                             |
| Do.....                                                          | 1886  |           |                    | 10,620.00                                  |                                                              | 2,824.50                                     | 13,444.50                                                     |                                                         |                                                      | 13,444.50                                   |
| Do.....                                                          | 1887  | 24        | 205, 206           |                                            | 718,513.43                                                   |                                              | 718,513.43                                                    | 708,000.00                                              |                                                      | 10,513.43                                   |
| Contingent expenses, Post-Office Depart- ment: Stationery.....   | 1884  |           |                    | 67                                         |                                                              |                                              | 67                                                            |                                                         | 67                                                   |                                             |
| Do.....                                                          | 1885  |           |                    | 86.70                                      |                                                              |                                              | 86.70                                                         |                                                         | 86.70                                                |                                             |
| Do.....                                                          | 1886  | 24        | 207                | 2,600.00                                   |                                                              | 2,117.11                                     | 4,717.11                                                      | 695.19                                                  |                                                      | 4,021.92                                    |
| Do.....                                                          | 1887  |           |                    |                                            | 13,000.00                                                    |                                              | 13,000.00                                                     | 7,500.00                                                |                                                      | 5,500.00                                    |
| Fuel.....                                                        | 1885  |           |                    | 167.93                                     |                                                              |                                              | 167.93                                                        |                                                         | 167.93                                               |                                             |
| Do.....                                                          | 1886  |           |                    | 800.00                                     |                                                              | 446.06                                       | 1,246.06                                                      | 3.40                                                    |                                                      | 1,242.66                                    |
| Do.....                                                          | 1887  | 24        | 207                |                                            | 8,000.00                                                     |                                              | 8,000.00                                                      | 7,000.00                                                |                                                      | 1,000.00                                    |



|                                                                             |      |    |     |              |               |              |               |               |              |              |           |
|-----------------------------------------------------------------------------|------|----|-----|--------------|---------------|--------------|---------------|---------------|--------------|--------------|-----------|
| Gas.....                                                                    | 1884 |    |     | 57.73        |               |              |               |               | 57.73        |              |           |
| Do.....                                                                     | 1885 |    |     | 1,268.06     |               |              |               |               | 1,268.06     |              |           |
| Do.....                                                                     | 1886 |    |     | 1,600.00     |               |              |               |               |              |              | 1,666.89  |
| Do.....                                                                     | 1887 | 24 | 207 |              | 6,200.00      |              |               |               |              | 4,200.00     | 2,000.00  |
| Plumbing and gas fixtures.....                                              | 1885 |    |     | 7.51         |               |              |               |               | 7.51         |              |           |
| Do.....                                                                     | 1886 |    |     | 700.00       |               |              |               |               |              |              | 1,055.70  |
| Do.....                                                                     | 1887 | 24 | 207 |              | 3,000.00      |              |               |               |              | 2,000.00     | 1,000.00  |
| Telegraphing.....                                                           | 1885 |    |     | 3,019.07     |               |              |               |               | 3,019.07     |              |           |
| Do.....                                                                     | 1886 |    |     | 2,500.00     |               |              |               |               |              |              | 2,678.93  |
| Do.....                                                                     | 1887 | 24 | 207 |              | 3,500.00      |              |               |               |              | 2,500.00     | 1,000.00  |
| Carpets.....                                                                | 1885 |    |     | 523.39       |               |              |               |               | 523.39       |              |           |
| Do.....                                                                     | 1886 |    |     | 3,000.00     |               |              |               |               |              | 1,500.00     | 2,329.40  |
| Do.....                                                                     | 1887 | 24 | 207 |              | 4,000.00      |              |               |               |              | 2,500.00     | 1,500.00  |
| Painting.....                                                               | 1883 |    |     | 2.25         |               |              |               |               | 2.25         |              |           |
| Do.....                                                                     | 1884 |    |     | 17.40        |               |              |               |               | 17.40        |              |           |
| Do.....                                                                     | 1885 |    |     | 37.78        |               |              |               |               | 37.78        |              |           |
| Do.....                                                                     | 1886 |    |     | 2,200.00     |               |              |               |               |              | 300.00       | 2,292.44  |
| Do.....                                                                     | 1887 | 24 | 207 |              | 4,000.00      |              |               |               |              | 3,500.00     | 500.00    |
| Furniture.....                                                              | 1884 |    |     | 5.50         |               |              |               |               | 5.50         |              |           |
| Do.....                                                                     | 1885 |    |     | 1,159.98     |               |              |               |               | 1,159.98     |              |           |
| Do.....                                                                     | 1886 |    |     | 6,100.00     |               |              |               |               |              |              | 6,616.29  |
| Do.....                                                                     | 1887 | 24 | 207 |              | 6,000.00      |              |               |               |              | 2,000.00     | 4,000.00  |
| Horses and wagons.....                                                      | 1885 |    |     | 435.49       |               |              |               |               | 435.49       |              |           |
| Do.....                                                                     | 1886 |    |     | 400.00       |               |              |               |               |              |              | 512.03    |
| Do.....                                                                     | 1887 | 24 | 207 |              | 1,500.00      |              |               |               |              | 1,200.00     | 300.00    |
| Hardware.....                                                               | 1884 |    |     | 55.13        |               |              |               |               | 55.13        |              |           |
| Do.....                                                                     | 1885 |    |     | 98.78        |               |              |               |               | 98.78        |              |           |
| Do.....                                                                     | 1886 |    |     | 500.00       |               |              |               |               |              |              | 1,165.19  |
| Do.....                                                                     | 1887 | 24 | 207 |              | 1,700.00      |              |               |               |              | 1,100.00     | 600.00    |
| Miscellaneous items.....                                                    | 1886 |    |     | 2,300.00     |               |              |               |               |              | 1,300.00     | 2,487.57  |
| Do.....                                                                     | 1887 | 24 | 207 |              | 13,000.00     |              |               |               |              | 9,000.00     | 4,000.00  |
| Rent.....                                                                   | 1886 |    |     | 750.00       |               |              |               |               |              | 375.00       | 375.00    |
| Do.....                                                                     | 1887 | 24 | 207 |              | 14,000.00     |              |               |               |              | 14,000.00    |           |
| Purchase of Official Postal Guides.....                                     | 1884 |    |     | 78.85        |               |              |               |               | 78.85        |              |           |
| Do.....                                                                     | 1885 |    |     | 2,578.31     |               |              |               |               | 2,578.31     |              |           |
| Do.....                                                                     | 1886 |    |     | 14,484.00    |               |              |               |               | 15,291.40    |              | 15,291.40 |
| Do.....                                                                     | 1887 | 24 | 207 |              | 18,000.00     |              |               |               |              | 18,000.00    |           |
| Publication of Post-route Maps.....                                         | 1883 |    |     | 110.50       |               |              |               |               | 110.50       |              |           |
| Do.....                                                                     | 1884 |    |     | 17.40        |               |              |               |               | 17.40        |              |           |
| Do.....                                                                     | 1885 |    |     | 154.90       |               |              |               |               | 154.90       |              |           |
| Do.....                                                                     | 1886 |    |     | 4,132.50     |               |              |               |               |              | 390.50       | 5,253.46  |
| Do.....                                                                     | 1887 | 24 | 207 |              | 15,000.00     |              |               |               |              | 14,500.00    | 2,457.00  |
| Publication of a new edition of the Postal Laws and Regulations.....        |      |    |     | 17,475.00    |               |              |               |               | 17,475.00    |              |           |
| Payment to E. A. Grant, late postmaster at Fargo, Dak., for clerk hire..... | 1886 | 24 | 273 |              | 6,950.00      |              |               |               |              | 6,950.00     |           |
| Postage, Post-Office Department.....                                        | 1887 | 24 | 207 |              | 500.00        |              |               |               |              | 500.00       |           |
| Do.....                                                                     |      |    |     |              |               |              |               |               |              |              | 51.50     |
| Carried forward.....                                                        |      |    |     | 7,682,447.78 | 27,237,492.82 | 1,933,603.68 | 36,853,544.28 | 28,782,154.83 | 1,809,375.64 | 6,262,013.81 |           |

\*And prior year.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                                   | Year.              | Statutes. |                            | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|---------------------------------------------------------------------------------------|--------------------|-----------|----------------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                                                       |                    | Vol.      | Page or sec- tion.         |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| TREASURY—continued.                                                                   |                    |           |                            |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward.....                                                                  | 1883*              | 24        | { 297, 302 }<br>306, 308 } | \$7, 682, 447. 78                          | \$27, 237, 492. 82                                           | \$1, 933, 603. 68                            | \$36, 853, 544. 28                                            | \$28, 782, 154. 83                                      | \$1, 809, 375. 64                                    | \$6, 262, 013. 81                           |
| Deficiency in the postal revenues.....                                                | 1884*              |           |                            |                                            | 387. 697. 04                                                 |                                              | 387, 697. 04                                                  | 387, 697. 04                                            |                                                      |                                             |
| Do.....                                                                               | 1884               | 24        | 272                        |                                            | 110, 274. 88                                                 | 467, 366. 52                                 | 467, 366. 52                                                  | 110, 274. 88                                            | 467, 366. 52                                         |                                             |
| Do.....                                                                               | 1886               | 24        | 272, 92, 570               |                                            | 2, 191, 304. 67                                              |                                              | 2, 191, 304. 67                                               | 2, 191, 304. 67                                         |                                                      |                                             |
| Do.....                                                                               | 1887               | 24        | 92, 570                    |                                            | 4, 279, 336. 98                                              |                                              | 4, 279, 336. 98                                               | 4, 279, 336. 98                                         |                                                      |                                             |
| Relief of Kansas City, Fort Scott, and Gulf Railroad Company mail transportation..... | 1885               | 24        | 342                        |                                            | 1, 783. 50                                                   |                                              | 1, 783. 50                                                    | 1, 783. 50                                              |                                                      |                                             |
| Mail transportation, Pacific railroads.....                                           | 1885               | 20        | 420                        |                                            | 1, 407. 48                                                   |                                              | 1, 407. 48                                                    | 1, 407. 48                                              |                                                      |                                             |
| Do.....                                                                               | 1886               | 20        | 420                        |                                            | 358, 994. 62                                                 |                                              | 358, 994. 62                                                  | 358, 994. 62                                            |                                                      |                                             |
| Do.....                                                                               | 1887               | 20        | 420                        |                                            | 878, 773. 50                                                 |                                              | 878, 773. 50                                                  | 878, 773. 50                                            |                                                      |                                             |
| Salaries, Department of Agriculture.....                                              | 1885               |           |                            | 32. 20                                     |                                                              |                                              | 32. 20                                                        |                                                         | 32. 20                                               |                                             |
| Do.....                                                                               | 1886               |           |                            | 590. 00                                    |                                                              | 252. 58                                      | 842. 58                                                       |                                                         |                                                      | 842. 58                                     |
| Do.....                                                                               | 1887               | 24        | 100, 104                   |                                            | 142, 890. 00                                                 |                                              | 142, 890. 00                                                  | 140, 500. 00                                            |                                                      | 2, 390. 00                                  |
| Salaries and expenses, Bureau of Animal In- dustry.....                               | 1886*              |           |                            | 137, 327. 40                               |                                                              | 4, 450. 23                                   | 141, 777. 63                                                  | 6, 237. 40                                              | 135, 540. 23                                         |                                             |
| Do.....                                                                               | 1887               | 24        | 103                        |                                            | 100, 000. 00                                                 | 40. 50                                       | 100, 040. 50                                                  | 100, 040. 50                                            |                                                      |                                             |
| Do.....                                                                               | { 1887 }<br>1888 } | 24        | 499                        |                                            | 100, 000. 00                                                 |                                              | 100, 000. 00                                                  | 22, 000. 00                                             |                                                      | 78, 000. 00                                 |
| Collecting agricultural statistics.....                                               | 1885               |           |                            | 13. 41                                     |                                                              |                                              | 13. 41                                                        |                                                         | 13. 41                                               |                                             |
| Do.....                                                                               | 1886               |           |                            | 18, 993. 50                                |                                                              | 4, 000. 00                                   | 22, 993. 50                                                   | 16, 645. 16                                             |                                                      | 6, 348. 34                                  |
| Do.....                                                                               | 1887               | 24        | 103                        |                                            | 65, 000. 00                                                  |                                              | 65, 000. 00                                                   | 61, 000. 00                                             |                                                      | 4, 000. 00                                  |
| Purchase and distribution of valuable seeds.                                          | 1885               |           |                            | 16. 18                                     |                                                              |                                              | 16. 18                                                        |                                                         | 16. 18                                               |                                             |
| Do.....                                                                               | 1886               |           |                            |                                            |                                                              | 19. 76                                       | 19. 76                                                        |                                                         |                                                      | 19. 76                                      |
| Do.....                                                                               | 1887               | 24        | 102                        |                                            | 100, 000. 00                                                 |                                              | 100, 000. 00                                                  | 100, 000. 00                                            |                                                      |                                             |
| Improvement of grounds, Department of Ag- riculture.....                              | 1885               |           |                            | . 35                                       |                                                              |                                              | . 35                                                          |                                                         | . 35                                                 |                                             |
| Do.....                                                                               | 1886               | 24        | 273                        |                                            | 969. 10                                                      | 52. 22                                       | 1, 021. 32                                                    | 969. 10                                                 |                                                      | 52. 22                                      |
| Experimental garden, Department of Agri- culture.....                                 | 1885               |           |                            | 326. 58                                    |                                                              |                                              | 326. 58                                                       |                                                         | 326. 58                                              |                                             |
| Do.....                                                                               | 1886               |           |                            | 400. 00                                    |                                                              | 39. 03                                       | 439. 03                                                       | 318. 00                                                 |                                                      | 121. 03                                     |
| Experimental garden and grounds, Depart- ment of Agriculture.....                     | 1887               | 24        | 102                        |                                            | 23, 200. 00                                                  |                                              | 23, 200. 00                                                   | 22, 000. 00                                             |                                                      | 1, 200. 00                                  |
| Furniture, cases, and repairs, Department of Agriculture.....                         | 1885               |           |                            | 18. 97                                     |                                                              | 33. 76                                       | 52. 73                                                        |                                                         | 52. 73                                               |                                             |
| Do.....                                                                               | 1886               |           |                            | 1, 000. 00                                 |                                                              | 195. 39                                      | 1, 195. 39                                                    | 1, 000. 00                                              |                                                      | 195. 39                                     |
| Do.....                                                                               | 1887               | 24        | 103                        |                                            | 8, 125. 00                                                   |                                              | 8, 125. 00                                                    | 8, 100. 00                                              |                                                      | 25. 00                                      |
| Library, Department of Agriculture.....                                               | 1885               |           |                            | 110. 52                                    |                                                              |                                              | 110. 52                                                       |                                                         | 110. 52                                              |                                             |
| Do.....                                                                               | 1886               |           |                            |                                            |                                                              | 82. 97                                       | 82. 97                                                        |                                                         |                                                      | 82. 97                                      |



[illegible]

Carried forward

And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                                                                          | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropria- tions for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropria- tions June 30, 1888. |
|------------------------------------------------------------------------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                                                                                              |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| TREASURY—continued.                                                                                                          |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward.....                                                                                                         | 1886  |           |                    | \$7,858,536.84                             | \$36,574,627.88                                              | \$2,412,635.59                               | \$46,845,800.31                                               | \$38,038,813.12                                         | \$2,418,381.67                                       | \$6,388,695.52                              |
| Salaries, district attorney.....                                                                                             | 1887  |           |                    | 1,238.08                                   |                                                              |                                              | 1,238.08                                                      | 580.09                                                  |                                                      | 657.99                                      |
| Do.....                                                                                                                      |       | 24        | 208                |                                            | 20,100.00                                                    | 16.67                                        | 20,116.67                                                     | 17,885.47                                               |                                                      | 2,231.20                                    |
| Salaries, district marshals.....                                                                                             | 1885  |           |                    | 894.06                                     |                                                              |                                              | 894.06                                                        | 371.95                                                  | 522.11                                               |                                             |
| Do.....                                                                                                                      | 1886  |           |                    | 1,723.10                                   |                                                              |                                              | 1,723.10                                                      | 849.78                                                  |                                                      | 873.32                                      |
| Do.....                                                                                                                      | 1887  | 24        | 208                |                                            | 12,700.00                                                    |                                              | 12,700.00                                                     | 8,978.99                                                |                                                      | 3,721.01                                    |
| Salaries, justices and judges supreme court District of Columbia.....                                                        | 1887  | 24        | 208                |                                            | 24,500.00                                                    |                                              | 24,500.00                                                     | 24,081.01                                               |                                                      | 418.99                                      |
| Salaries, steamboat-inspection service.....                                                                                  |       | 24        | 80                 |                                            | 204,500.00                                                   |                                              | 204,500.00                                                    | 204,500.00                                              |                                                      |                                             |
| Contingent expenses, steamboat-inspection service.....                                                                       | *1881 |           |                    | .25                                        |                                                              |                                              | .25                                                           |                                                         |                                                      |                                             |
| Do.....                                                                                                                      | *1883 | 24        | 303                | 281,633.01                                 | 6,377.20                                                     | 882.01                                       | 288,892.22                                                    | 37,701.63                                               |                                                      | 36.03                                       |
| Do.....                                                                                                                      |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      | 251,190.59                                  |
| Payment of surplus proceeds of lands sold for direct taxes.....                                                              |       |           |                    | 138,404.98                                 |                                                              |                                              | 138,404.98                                                    | 712.47                                                  |                                                      | 137,692.51                                  |
| Salaries and expenses, special inspectors of foreign steam-vessels.....                                                      |       | 22        | 347                |                                            | 23,231.91                                                    |                                              | 23,231.91                                                     | 23,231.91                                               |                                                      |                                             |
| Refunding the national debt, 4 per cent.....                                                                                 |       |           |                    | 102,074.32                                 |                                                              |                                              | 102,074.32                                                    |                                                         | 102,074.32                                           |                                             |
| Refunding the national debt, 4½ per cent.....                                                                                |       |           |                    | 8,802.46                                   |                                                              |                                              | 8,802.46                                                      |                                                         | 8,802.46                                             |                                             |
| Refunding the national debt, 5 per cent.....                                                                                 |       |           |                    | 7,062.49                                   |                                                              |                                              | 7,062.49                                                      |                                                         | 7,062.49                                             |                                             |
| Monument to Baron DeKalb, at Annapolis, Md.....                                                                              |       |           |                    | 10,000.00                                  |                                                              |                                              | 10,000.00                                                     | 10,000.00                                               |                                                      |                                             |
| Monument to Thomas Jefferson, at Monti- cello, Va.....                                                                       |       |           |                    | 1,647.17                                   |                                                              |                                              | 1,647.17                                                      | 19.04                                                   |                                                      | 1,628.13                                    |
| Monument to mark the birthplace of George Washington.....                                                                    |       |           |                    | 23,717.30                                  |                                                              |                                              | 23,717.30                                                     |                                                         |                                                      | 23,717.30                                   |
| Monument at Washington's headquarters, Newburgh, N. Y.....                                                                   |       |           |                    | 24,350.00                                  |                                                              | 344.04                                       | 24,694.04                                                     | 694.04                                                  |                                                      | 24,000.00                                   |
| Monument to commemorate the revolution- ary battle of Bennington, Vt.....                                                    |       |           |                    | 40,000.00                                  |                                                              |                                              | 40,000.00                                                     | 40,000.00                                               |                                                      |                                             |
| Payment to New York Herald for advertising. Canceling and redeeming internal revenue stamps.....                             |       |           |                    | 113.20                                     |                                                              |                                              | 113.20                                                        |                                                         | 113.20                                               |                                             |
| Payment to State of California 15 per cent. of direct tax.....                                                               |       |           |                    | 933.65                                     |                                                              |                                              | 933.65                                                        |                                                         | 933.65                                               |                                             |
| Refund to evicted purchasers of real estate under direct tax law.....                                                        |       |           |                    | 5,607.91                                   |                                                              |                                              | 5,607.91                                                      |                                                         | 5,607.91                                             |                                             |
| Publishing historical documents relating to early French discoveries in the Northwest and on the Mississippi (contract)..... |       |           |                    | 812.00                                     |                                                              |                                              | 812.00                                                        |                                                         | 812.00                                               |                                             |
|                                                                                                                              |       | 17        | 513                |                                            | 1,206.50                                                     |                                              | 1,206.50                                                      | 1,206.50                                                |                                                      |                                             |







## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of apprrpriations.                                                                   | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|-------------------------------------------------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                                                                       |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| TREASURY—continued.                                                                                   |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward .....                                                                                 | ..... | .....     | .....              | \$9, 297, 062.55                           | \$39, 152, 626.05                                            | \$2, 413, 978.31                             | \$50, 863, 666.91                                             | \$38, 895, 764.69                                       | \$2, 545, 222.64                                     | \$9, 422, 679.58                            |
| Court-house, post-office, etc., Columbus, Ohio.                                                       | ..... | .....     | .....              | 99, 230.76                                 | .....                                                        | 4, 358.65                                    | 103, 589.41                                                   | 64, 474.83                                              | .....                                                | 39, 114.58                                  |
| Columbus, Ohio .....                                                                                  | ..... | 24        | 222                | .....                                      | 6, 000.00                                                    | .....                                        | 6, 000.00                                                     | 3, 500.00                                               | .....                                                | 2, 500.00                                   |
| Post-office, court-house, etc. (site), Charles- ton, S. C. ....                                       | ..... | 24        | 394                | .....                                      | 100, 000.00                                                  | .....                                        | 100, 000.00                                                   | .....                                                   | .....                                                | 100, 000.00                                 |
| Post-office, court-house, etc. (building), Charleston, S. C. ....                                     | ..... | 24        | 394                | .....                                      | 200, 000.00                                                  | .....                                        | 200, 000.00                                                   | .....                                                   | .....                                                | 200, 000.00                                 |
| Post-office, etc., Council Bluffs, Iowa .....                                                         | ..... | .....     | .....              | 136, 054.51                                | .....                                                        | .....                                        | 136, 054.51                                                   | 43, 931.00                                              | .....                                                | 92, 123.51                                  |
| Court-house and post-office, Carson City, Nev. ....                                                   | ..... | .....     | .....              | 88, 701.20                                 | .....                                                        | .....                                        | 88, 701.20                                                    | 8, 642.20                                               | .....                                                | 80, 059.00                                  |
| Court-house and post-office, Covington, Ky. ....                                                      | ..... | .....     | .....              | 9, 428.20                                  | .....                                                        | .....                                        | 9, 428.20                                                     | .....                                                   | 9, 428.20                                            | .....                                       |
| Post-office, court-house, etc., Concord, N. H. ....                                                   | ..... | .....     | .....              | 112, 100.25                                | .....                                                        | .....                                        | 112, 100.25                                                   | 63, 578.00                                              | .....                                                | 48, 522.25                                  |
| Post-office, court-house, etc. (approaches), Concord, N. H. ....                                      | ..... | 24        | 456                | .....                                      | 9, 000.00                                                    | .....                                        | 9, 000.00                                                     | .....                                                   | .....                                                | 9, 000.00                                   |
| Post-office, etc. (site and building), Dayton, Ohio .....                                             | ..... | 24        | 544                | .....                                      | 150, 000.00                                                  | .....                                        | 150, 000.00                                                   | .....                                                   | .....                                                | 150, 000.00                                 |
| Court-house, post-office, etc., Dallas, Tex. ....                                                     | ..... | 24        | 54                 | 40, 514.17                                 | 25, 000.00                                                   | .....                                        | 65, 514.17                                                    | 31, 301.52                                              | .....                                                | 34, 212.65                                  |
| Court-house, post-office, etc. (approaches), Dallas, Tex. ....                                        | ..... | 24        | 510                | .....                                      | 5, 000.00                                                    | .....                                        | 5, 000.00                                                     | .....                                                   | .....                                                | 5, 000.00                                   |
| Court-house, post-office, etc., Danville, Va. ....                                                    | ..... | 24        | 510                | 232.98                                     | 2, 000.00                                                    | .....                                        | 2, 232.98                                                     | 732.98                                                  | .....                                                | 1, 500.00                                   |
| Court-house, post-office, etc., Denver, Colo. ....                                                    | ..... | 24        | 510                | 62, 176.95                                 | 25, 000.00                                                   | .....                                        | 87, 176.95                                                    | 10, 006.82                                              | .....                                                | 77, 170.13                                  |
| Court-house, post-office, etc., Des Moines, Iowa .....                                                | ..... | 24        | 106                | 122, 879.85                                | 153, 000.00                                                  | .....                                        | 275, 879.85                                                   | 43, 817.56                                              | .....                                                | 232, 062.29                                 |
| Court-house, post-office, etc., Detroit, Mich. ....                                                   | ..... | 24        | 222, 510           | 179, 739.81                                | 75, 000.00                                                   | 3, 501.92                                    | 258, 241.73                                                   | 3, 670.58                                               | .....                                                | 254, 571.15                                 |
| Court-house, post-office, etc., Erie, Pa. ....                                                        | ..... | 24        | 222                | 107, 892.89                                | 50, 000.00                                                   | .....                                        | 157, 892.89                                                   | 55, 708.67                                              | .....                                                | 102, 184.22                                 |
| Court-house, post-office, etc. (approaches), Erie, Pa. ....                                           | ..... | 24        | 510                | .....                                      | 5, 000.00                                                    | .....                                        | 5, 000.00                                                     | .....                                                   | .....                                                | 5, 000.00                                   |
| Court-house, post-office. etc., Fort Scott, Kans. ....                                                | ..... | 24        | 370                | 49, 932.10                                 | 40, 000.00                                                   | .....                                        | 89, 932.10                                                    | 6, 050.60                                               | .....                                                | 83, 881.50                                  |
| Court-house, post-office, etc. (approaches and heating apparatus), Fort Scott, Kans. ....             | ..... | 24        | 222                | .....                                      | 12, 000.00                                                   | .....                                        | 12, 000.00                                                    | .....                                                   | .....                                                | 12, 000.00                                  |
| Court-house, post office, etc., Fort Wayne, Ind. ....                                                 | ..... | .....     | .....              | 108, 941.15                                | .....                                                        | .....                                        | 108, 941.15                                                   | 43, 167.66                                              | .....                                                | 65, 773.49                                  |
| Court-house, post-office, etc., Fort Smith, Ark. ....                                                 | ..... | .....     | .....              | 100, 000.00                                | .....                                                        | .....                                        | 100, 000.00                                                   | 8, 505.63                                               | .....                                                | 91, 494.37                                  |
| Court-house, post-office, etc. (heating appa- ratus, elevator, and approaches), Fort Wayne, Ind. .... | ..... | 24        | 222                | .....                                      | 15, 000.00                                                   | .....                                        | 15, 000.00                                                    | 500.00                                                  | .....                                                | 14, 500.00                                  |
| Court-house, post-office, etc., Frankfort, Ky. ....                                                   | ..... | 24        | 106                | 11, 137.48                                 | 15, 000.00                                                   | .....                                        | 26, 137.48                                                    | 21, 233.65                                              | .....                                                | 4, 903.83                                   |



|                                                                                |    |          |               |               |              |               |               |              |        |               |
|--------------------------------------------------------------------------------|----|----------|---------------|---------------|--------------|---------------|---------------|--------------|--------|---------------|
| Court-house, post-office, etc., Greensborough, N. C.                           | 24 | 158      | 10,063.09     | 9,000.00      |              |               | 19,063.09     | 18,193.10    |        | 869.99        |
| Court-house, post-office, etc., Hannibal, Mo.                                  | 24 | 105      | 30,364.59     | 37,000.00     |              |               | 67,364.59     | 22,565.36    |        | 44,799.23     |
| Court-house, post-office, etc. (approaches), Hannibal, Mo.                     | 24 | 510      |               | 4,000.00      |              |               | 4,000.00      |              |        | 4,000.00      |
| Post-office (site and building), Houston, Tex.                                 | 24 | 511      |               | 25,000.00     |              |               | 25,000.00     |              |        | 25,000.00     |
| Court-house, post-office, etc., Harrisonburgh, Va.                             | 24 | 510      | 28,120.07     | 40,000.00     | 8,350.76     |               | 76,470.83     | 35,065.18    | 14.84  | 41,405.65     |
| Court-house, post-office, etc., Harrisburg, Pa.                                |    |          | 14.84         |               |              |               | 14.84         |              |        |               |
| Court-house, post-office, etc. (site and building), Huntsville, Ala.           | 24 | 417      |               | 50,000.00     |              |               | 50,000.00     |              |        | 50,000.00     |
| Court-house, post-office, etc., Jackson, Tenn.                                 | 24 | 19       | 3,583.69      | 7,000.00      |              |               | 10,583.69     | 9,711.17     |        | 872.52        |
| Court-house, post-office, etc., Jackson, Miss.                                 |    |          |               |               | 32.92        |               | 32.92         |              |        | 32.92         |
| Court-house, post-office, etc., Jefferson City, Mo.                            |    |          | 30,040.88     |               | .16          |               | 30,041.04     | 23,916.22    |        | 6,124.82      |
| Court-house, post-office, etc. (approaches), Jefferson City, Mo.               | 24 | 222      |               | 7,500.00      |              |               | 7,500.00      |              |        | 7,500.00      |
| Court-house, post-office, etc. (site and building), Jefferson, Tex.            | 24 | 511      |               | 25,000.00     |              |               | 25,000.00     |              |        | 25,000.00     |
| Post-office, etc., Jersey City, N. J.                                          |    |          | 249.15        |               |              |               | 249.15        |              |        | 249.15        |
| Court-house, post-office, etc., Keokuk, Iowa.                                  | 24 | 142      | 92,673.50     | 40,000.00     |              |               | 132,673.50    | 26,046.13    |        | 106,627.37    |
| Court-house, post-office, etc., Key West, Fla.                                 |    |          | 99,864.05     |               |              |               | 99,864.05     | 6,030.48     |        | 93,833.57     |
| Court-house, post-office, etc. (foundation), Key West, Fla.                    | 24 | 510      |               | 8,000.00      |              |               | 8,000.00      | 1,000.00     |        | 7,000.00      |
| Court-house, post-office, etc., La Crosse, Wis.                                | 24 | 510      | 87,780.70     | 50,000.00     |              |               | 137,780.70    |              |        | 137,780.70    |
| Court-house, post-office, etc. (site and building), Los Angeles, Cal.          | 24 | 510      |               | 50,000.00     |              |               | 50,000.00     |              |        | 50,000.00     |
| Court-house, post-office, etc., Leavenworth, Kans.                             |    |          | 139,260.15    |               |              |               | 139,260.15    | 88,543.45    |        | 50,716.70     |
| Court-house, post-office, etc. (approaches), Leavenworth, Kans.                | 24 | 223      |               | 4,500.00      |              |               | 4,500.00      |              |        | 4,500.00      |
| Court-house, post-office, etc. (sewer), Leavenworth, Kans.                     | 24 | 223      |               | 14.03         |              |               | 14.03         |              |        | 14.03         |
| Post-office, etc., Lexington, Ky.                                              |    |          | 127,658.83    |               |              |               | 127,658.83    | 21,656.06    |        | 106,002.77    |
| Post-office, etc. (approaches and heating apparatus), Lexington, Ky.           | 24 | 223      |               | 13,000.00     |              |               | 13,000.00     |              | 5.54   | 13,000.00     |
| Court-house, post-office, etc., Lincoln, Nebr.                                 |    |          | 180.54        |               |              |               | 180.54        |              |        |               |
| Court-house, post-office, etc. (repairs of walk and furniture), Lincoln, Nebr. | 24 | 223      |               | 500.00        |              |               | 500.00        | 310.00       |        | 190.00        |
| Court-house, post-office, etc., Little Rock, Ark.                              |    |          | 727.88        |               |              |               | 727.88        |              | 727.88 |               |
| Court-house, post-office, etc., Louisville, Ky.                                | 24 | 223, 510 | 304,137.16    | 400,000.00    | 11,215.80    |               | 715,352.96    | 136,849.42   |        | 578,503.54    |
| Court-house, post-office, etc., Lynchburgh, Va.                                |    |          | 61,307.72     |               |              |               | 61,307.72     | 28,130.78    |        | 33,176.94     |
| Court-house, post-office, etc. (approaches), Lynchburgh, Va.                   | 24 | 223      |               | 7,500.00      |              |               | 7,500.00      |              |        | 7,500.00      |
| Court-house, post-office, etc., Macon, Ga.                                     | 24 | 223      | 61,599.40     | 50,000.00     |              |               | 111,599.40    | 49,272.88    |        | 62,326.52     |
| Court-house, post-office, etc. (approaches), Macon, Ga.                        | 24 | 510      |               | 4,000.00      |              |               | 4,000.00      |              |        | 4,000.00      |
| Court-house, post-office, etc., Manchester, N. H.                              | 24 | 510      | 61,350.68     | 100,000.00    |              |               | 161,350.68    | 7,825.25     |        | 153,525.43    |
| Carried forward                                                                |    |          | 11,665,001.77 | 40,971,640.08 | 2,441,438.52 | 55,078,080.37 | 39,779,876.87 | 2,555,399.10 |        | 12,742,804.40 |



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropriations June 30, 1887. |
|--------------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|-------------------------------------------|
|                                                                    |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| TREASURY—continued.                                                |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Brought forward                                                    |       |           |                    | \$11,665,001.77                            | \$40,971,640.08                                              | \$2,441,438.52                               | \$55,078,080.37                                               | \$39,779,876.87                                         | \$2,555,399.10                                       | \$12,742,804.40                           |
| Court-house, post-office, etc., Marquette, Mich                    |       |           |                    | 91,253.70                                  |                                                              |                                              | 91,253.70                                                     | 283.50                                                  |                                                      | 90,970.20                                 |
| Court-house, post-office, etc., Montgomery, Ala                    |       |           |                    | 3,179.52                                   |                                                              |                                              | 3,179.52                                                      | 575.00                                                  |                                                      | 2,604.52                                  |
| Post-office, etc., Minneapolis, Minn                               |       | 24        | 223, 510           | 145,769.50                                 | 292,514.56                                                   | 847.65                                       | 439,131.71                                                    | 125,810.17                                              |                                                      | 313,321.54                                |
| Post-office, court-house, etc., Montpelier, Vt.                    |       | 24        | 224                | 59,586.24                                  | 50,000.00                                                    |                                              | 109,586.24                                                    | 6,648.50                                                |                                                      | 102,937.74                                |
| Court-house, post-office, etc., Nebraska City, Nebr.               |       | 24        | 510                | 63,995.80                                  | 31,000.00                                                    | 4,792.57                                     | 99,788.37                                                     | 31,741.64                                               |                                                      | 68,046.73                                 |
| Court-house, post-office, etc. (approaches), Nebraska City, Nebr.  |       | 24        | 223                |                                            | 5,000.00                                                     |                                              | 5,000.00                                                      |                                                         |                                                      | 5,000.00                                  |
| Court-house, post-office, etc. (approaches), New Albany, Ind       |       | 24        | 510                |                                            | 4,000.00                                                     |                                              | 4,000.00                                                      |                                                         |                                                      | 4,000.00                                  |
| Post-office, court-house, etc., New Albany, Ind                    |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Court-house, post-office, etc., New York, N. Y.                    |       |           |                    | 85,023.80                                  |                                                              |                                              | 85,023.80                                                     | 23,518.81                                               |                                                      | 61,504.99                                 |
| Post-office, etc. (site and building), Owens- borough, Ky          |       |           |                    | 15,728.00                                  |                                                              |                                              | 15,728.00                                                     |                                                         | 15,728.00                                            |                                           |
| Court-house, post-office, etc. (site and build- ing), Oshkosh, Wis |       | 24        | 403                |                                            | 50,000.00                                                    |                                              | 50,000.00                                                     |                                                         |                                                      | 50,000.00                                 |
| Court-house, post-office, etc., Oxford, Miss                       |       | 24        | 158                |                                            | 100,000.00                                                   |                                              | 100,000.00                                                    | 10,059.45                                               |                                                      | 89,940.55                                 |
| Court-house, post-office, etc. (approaches), Oxford, Miss          |       | 24        | 213                | 3,894.95                                   | 11,742.86                                                    | 2,068.98                                     | 17,706.79                                                     | 16,283.90                                               |                                                      | 1,422.89                                  |
| Court-house, post-office, etc. (approaches), Oxford, Miss          |       | 24        | 223                |                                            | 5,000.00                                                     |                                              | 5,000.00                                                      | 3,000.00                                                |                                                      | 2,000.00                                  |
| Court-house, post-office, etc., Parkersburgh, W. Va                |       |           |                    | 2,099.09                                   |                                                              |                                              | 2,099.09                                                      | 2.50                                                    |                                                      | 2,096.59                                  |
| Post-office, court-house, etc., Peoria, Ill                        |       | 24        | 105                | 74,857.85                                  | 50,000.00                                                    |                                              | 124,857.85                                                    | 51,110.02                                               |                                                      | 73,747.83                                 |
| Post-office, court-house, etc. (approaches), Peoria, Ill           |       | 24        | 223                |                                            | 7,500.00                                                     |                                              | 7,500.00                                                      |                                                         |                                                      | 7,500.00                                  |
| Court-house, post-office, etc., Pensacola, Fla                     |       |           |                    | 39,231.16                                  |                                                              | 10,121.64                                    | 49,352.80                                                     | 27,515.32                                               |                                                      | 21,837.48                                 |
| Court-house, post-office, etc. (approaches), Pensacola, Fla        |       | 24        | 223                |                                            | 5,000.00                                                     | 132.19                                       | 5,132.19                                                      | 680.65                                                  |                                                      | 4,451.54                                  |
| Court-house, post-office, etc., Philadelphia, Pa                   |       |           |                    | 89.67                                      |                                                              |                                              | 89.67                                                         |                                                         | 89.67                                                |                                           |
| Court-house, post-office, etc., Pittsburgh, Pa                     |       | 24        | 225, 511           | 184,178.97                                 | 450,000.00                                                   |                                              | 634,178.97                                                    | 126,588.65                                              |                                                      | 507,590.32                                |
| Post-office, etc., Poughkeepsie, N. Y.                             |       |           |                    | 4,602.36                                   |                                                              | 979.20                                       | 5,581.56                                                      | 4,551.66                                                |                                                      | 1,029.90                                  |
| Post-office, etc. (approaches), Poughkeepsie, N. Y.                |       | 24        | 225                |                                            | 5,000.00                                                     | 1,472.75                                     | 6,472.75                                                      | 5,000.00                                                |                                                      | 1,472.75                                  |
| Post-office and court-house (approaches), Quincy, Ill              |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Post-office and court-house (approaches), Quincy, Ill              |       | 24        | 225                |                                            | 5,000.00                                                     |                                              | 5,000.00                                                      | 500.00                                                  |                                                      | 4,500.00                                  |
| Post-office and court-house, Quincy, Ill                           |       |           |                    | 58,549.37                                  |                                                              |                                              | 58,549.37                                                     | 44,775.79                                               |                                                      | 13,773.58                                 |



|                                                                          |       |          |               |               |              |               |               |              |               |
|--------------------------------------------------------------------------|-------|----------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|
| Post-office, etc., Reading, Pa.                                          | 24    | 511      | 79,979.18     | 100,000.00    | .....        | 179,979.18    | 52,905.55     | .....        | 127,073.63    |
| Court-house, post-office, etc., Rochester, N. Y.                         | 24    | 225, 511 | 142,238.06    | 200,000.00    | .....        | 342,238.06    | 39,994.73     | .....        | 302,243.33    |
| Post-office, etc., Savannah, Ga.                                         | ..... | .....    | 99,929.05     | .....         | .....        | 99,929.05     | .....         | .....        | 99,929.05     |
| Court-house, post-office, etc. (site and building), Savannah, Ga.        | 24    | 225      | .....         | 50,000.00     | .....        | 50,000.00     | 100.48        | .....        | 49,899.52     |
| Court-house, post-office, etc. (site and building), San Antonio, Tex.    | 24    | 10       | .....         | 200,000.00    | .....        | 200,000.00    | 30,044.04     | .....        | 169,955.96    |
| Post-office, court-house, etc. (site), San Francisco, Cal.               | 24    | 500      | .....         | 350,000.00    | .....        | 350,000.00    | .....         | .....        | 350,000.00    |
| Post-office, etc., Saint Joseph, Mo.                                     | 24    | 225, 511 | 74,286.48     | 177,000.00    | .....        | 251,286.48    | 64,482.20     | .....        | 186,804.28    |
| Court-house, etc., Santa Fé, N. Mex.                                     | 24    | 511      | .....         | 52,148.00     | .....        | 52,148.00     | .....         | .....        | 52,148.00     |
| Post-office, etc., Scranton, Pa.                                         | ..... | .....    | 39,515.23     | .....         | .....        | 39,515.23     | .....         | .....        | 39,515.23     |
| Post-office and court-house, Shreveport, La.                             | 24    | 234      | 29,557.54     | 2,122.60      | 906.46       | 32,586.60     | 30,600.71     | .....        | 1,985.89      |
| Post-office and court-house (approaches), Shreveport, La.                | 24    | 234      | .....         | 377.40        | .....        | 377.40        | 377.40        | .....        | .....         |
| Court-house and post-office, Springfield, Ill.                           | ..... | .....    | 122.56        | .....         | .....        | 122.56        | 42.50         | .....        | 80.00         |
| Post-office (site and building), Springfield, Mass.                      | 24    | 511      | .....         | 50,000.00     | .....        | 50,000.00     | .....         | .....        | 50,000.00     |
| Post-office, etc., Springfield, Ohio.                                    | ..... | .....    | 80,132.20     | .....         | .....        | 80,132.20     | 6,079.50      | .....        | 74,052.70     |
| Post-office, etc. (approaches and heating apparatus), Springfield, Ohio. | 24    | 234      | .....         | 10,000.00     | .....        | 10,000.00     | .....         | .....        | 10,000.00     |
| Post-office, court-house, etc., Syracuse, N. Y.                          | ..... | .....    | 77,880.09     | .....         | .....        | 77,880.09     | 52,192.59     | .....        | 25,687.50     |
| Post-office, court-house, etc. (approaches), Syracuse, N. Y.             | 24    | 234      | .....         | 5,000.00      | .....        | 5,000.00      | .....         | .....        | 5,000.00      |
| Post-office, etc., Terre Haute, Ind.                                     | ..... | .....    | 28,330.53     | .....         | 1,774.12     | 30,104.65     | 4,104.65      | .....        | 26,000.00     |
| Post-office, etc. (approaches), Terre Haute, Ind.                        | 24    | 234      | .....         | 5,000.00      | .....        | 5,000.00      | 4,500.00      | .....        | 500.00        |
| Court-house, post-office, etc., Topeka, Kans.                            | ..... | .....    | 16.75         | .....         | .....        | 16.75         | 3.66          | 13.09        | .....         |
| Post-office and court-house, Troy, N. Y.                                 | 24    | 422, 511 | 99,871.87     | 200,000.00    | .....        | 299,871.87    | 99,000.56     | .....        | 200,871.31    |
| Court-house and post-office, Tyler, Tex.                                 | ..... | .....    | 40,170.20     | .....         | 3,596.98     | 43,767.18     | 25,170.72     | .....        | 18,596.46     |
| Court-house, post-office, etc. (approaches), Tyler, Tex.                 | 24    | 234      | .....         | 5,000.00      | .....        | 5,000.00      | .....         | .....        | 5,000.00      |
| Court-house and post-office, Utica, N. Y.                                | 24    | 289      | .....         | 8.50          | .....        | 8.50          | 8.50          | .....        | .....         |
| Court-house and post-office (approaches), Waco, Tex.                     | 24    | 234      | .....         | 5,000.00      | .....        | 5,000.00      | .....         | .....        | 5,000.00      |
| Court-house, post-office, etc., Waco, Tex.                               | ..... | .....    | 83,848.74     | .....         | .....        | 83,848.74     | 61,462.08     | .....        | 22,386.66     |
| Court-house, post-office, etc., Wilmington, Del.                         | 24    | 234      | .....         | 150,000.00    | .....        | 150,000.00    | 30,016.80     | .....        | 119,983.20    |
| Court-house, post-office, etc., Wichita, Kans.                           | 24    | 69       | 49,940.02     | 50,000.00     | .....        | 99,940.02     | 9,435.64      | .....        | 90,504.38     |
| Court-house, post-office, etc., Williamsport, Pa.                        | ..... | .....    | 76,918.26     | 125,000.00    | .....        | 201,918.26    | 23,000.00     | .....        | 178,918.26    |
| Court-house, post-office, etc., Winona, Minn.                            | 24    | 234      | 4,909.92      | 80,000.00     | .....        | 84,909.92     | 1,049.90      | .....        | 83,860.02     |
| Post-office, etc. (site and building), Worcester, Mass.                  | 24    | 511      | .....         | 75,000.00     | .....        | 75,000.00     | .....         | .....        | 75,000.00     |
| Custom-house, etc., Belfast, Me.                                         | ..... | .....    | 15,000.00     | .....         | .....        | 15,000.00     | 18.97         | .....        | 14,981.03     |
| Custom-house and post-office, Eastport, Me.                              | 24    | 360      | .....         | 100,000.00    | .....        | 100,000.00    | .....         | .....        | 100,000.00    |
| Custom-house, etc., New Bedford, Mass.                                   | ..... | .....    | 1,322.61      | .....         | .....        | 1,322.61      | .....         | .....        | 1,284.71      |
| Custom-house, etc. (purchase of land), New Bedford, Mass.                | 24    | 223      | .....         | 30,000.00     | .....        | 30,000.00     | 25,000.00     | .....        | 5,000.00      |
| Carried forward.                                                         | ..... | .....    | 13,521,011.04 | 44,065,054.00 | 2,468,131.06 | 60,054,196.10 | 40,818,151.51 | 2,571,229.92 | 16,664,814.67 |



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                                | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropriations for the fiscal year ending June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropriations June 30, 1887. |
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| TREASURY—continued.                                                                |       |           |                    |                                            |                                                          |                                              |                                                               |                                                         |                                                      |                                           |
| Brought forward .....                                                              | ..... | .....     | .....              | \$13,521,011.04                            | \$44,065,054.00                                          | \$2,463,131.06                               | \$60,054,156.10                                               | \$40,818,151.51                                         | \$2,571,229.92                                       | \$16,664,814.67                           |
| Custom-house and post-office, New Bedford, Mass. ....                              | ..... | 24        | 510                | .....                                      | 100,000.00                                               | .....                                        | 100,000.00                                                    | .....                                                   | .....                                                | 100,000.00                                |
| Custom-house and post-office, New Haven, Conn. ....                                | ..... | .....     | .....              | 4,638.85                                   | .....                                                    | .....                                        | 4,638.85                                                      | 4,628.34                                                | .....                                                | 10.51                                     |
| Custom-house and post-office (sewer), New Haven, Conn. ....                        | ..... | 24        | 223                | .....                                      | 210.00                                                   | .....                                        | 210.00                                                        | .....                                                   | .....                                                | 210.00                                    |
| Custom-house and post-office, Albany, N. Y. ....                                   | ..... | .....     | .....              | 1,018.62                                   | .....                                                    | .....                                        | 1,018.62                                                      | 560.00                                                  | .....                                                | 458.62                                    |
| Custom-house and post-office, Buffalo, N. Y. ....                                  | ..... | .....     | .....              | 20,249.04                                  | .....                                                    | 2,751.19                                     | 23,000.23                                                     | 23,000.23                                               | .....                                                | .....                                     |
| Custom-house and post-office (repairs and sidewalk), Buffalo, N. Y. ....           | ..... | 24        | 222                | .....                                      | 10,000.00                                                | 126.45                                       | 10,126.45                                                     | 10,021.88                                               | .....                                                | 104.57                                    |
| Marine hospital, Pittsburgh, Pa. ....                                              | ..... | .....     | .....              | 7,015.24                                   | .....                                                    | .....                                        | 7,015.24                                                      | .....                                                   | .....                                                | 7,015.24                                  |
| Post-office, custom-house, etc. (site), Cam- den, N. J. ....                       | ..... | 24        | 509                | .....                                      | 40,000.00                                                | .....                                        | 40,000.00                                                     | .....                                                   | .....                                                | 40,000.00                                 |
| Custom-house, Philadelphia, Pa. ....                                               | ..... | 24        | 511                | .....                                      | 5,140.00                                                 | .....                                        | 5,140.00                                                      | .....                                                   | .....                                                | 5,140.00                                  |
| Marine hospital, Baltimore, Md. ....                                               | ..... | 24        | 222                | 441.09                                     | 500.00                                                   | 207.94                                       | 1,149.03                                                      | 1,149.03                                                | .....                                                | .....                                     |
| Marine hospital (approaches), Baltimore, Md. ....                                  | ..... | 24        | 222                | .....                                      | 20,000.00                                                | .....                                        | 20,000.00                                                     | 15,002.70                                               | .....                                                | 4,997.30                                  |
| Marine hospital (laundry apparatus), Balti- more, Md. ....                         | ..... | 24        | 222                | .....                                      | 2,500.00                                                 | .....                                        | 2,500.00                                                      | 2,500.00                                                | .....                                                | .....                                     |
| Custom-house, etc., Richmond, Va. ....                                             | ..... | .....     | .....              | 134,422.51                                 | .....                                                    | 3,097.42                                     | 137,519.93                                                    | 55,703.05                                               | .....                                                | 81,816.88                                 |
| Post-office, custom-house, etc. (site and build- ing), Jacksonville, Fla. ....     | ..... | 24        | 510                | .....                                      | 70,000.00                                                | .....                                        | 70,000.00                                                     | 37.55                                                   | .....                                                | 69,962.45                                 |
| Marine hospital, Key West, Fla. ....                                               | ..... | .....     | .....              | 203.26                                     | .....                                                    | .....                                        | 203.26                                                        | .....                                                   | .....                                                | 203.26                                    |
| Custom-house, Charleston, S. C. ....                                               | ..... | .....     | .....              | 2,808.29                                   | .....                                                    | 191.71                                       | 3,000.00                                                      | 3,000.00                                                | .....                                                | .....                                     |
| Custom-house (repairs), Charleston, S. C. ....                                     | ..... | 24        | 511                | .....                                      | 12,000.00                                                | .....                                        | 12,000.00                                                     | 7,000.00                                                | .....                                                | 5,000.00                                  |
| Custom-house (wharf), Charleston, S. C. ....                                       | ..... | 24        | 222                | .....                                      | 40,000.00                                                | 1,876.39                                     | 41,876.39                                                     | 9,020.98                                                | .....                                                | 32,855.41                                 |
| Post-office, custom-house, etc. (site and build- ing), Wilmington, N. C. ....      | ..... | 24        | 511                | .....                                      | 50,000.00                                                | .....                                        | 50,000.00                                                     | 28.60                                                   | .....                                                | 49,971.40                                 |
| Custom-house and post-office, New Orleans, La. ....                                | ..... | .....     | .....              | 41.25                                      | .....                                                    | 60.81                                        | 102.06                                                        | 95.31                                                   | 6.75                                                 | .....                                     |
| Marine hospital, New Orleans, La. ....                                             | ..... | .....     | .....              | 557.47                                     | .....                                                    | .....                                        | 557.47                                                        | 255.37                                                  | 302.10                                               | .....                                     |
| Custom-house, etc., Galveston, Tex. ....                                           | ..... | 24        | 510                | 88,363.32                                  | 65,000.00                                                | 3,711.97                                     | 157,075.29                                                    | 10,940.86                                               | .....                                                | 146,134.43                                |
| Custom-house, post-office, and court-house (site and building), El Paso, Tex. .... | ..... | 24        | 222, 510           | .....                                      | 150,000.00                                               | .....                                        | 150,000.00                                                    | 74.99                                                   | .....                                                | 149,925.01                                |
| Custom-house, court-house, and post-office, Memphis, Tenn. ....                    | ..... | .....     | .....              | 1,857.59                                   | .....                                                    | 1,422.82                                     | 3,280.41                                                      | 2,799.47                                                | 177.61                                               | 303.33                                    |
| Marine hospital, Memphis, Tenn. ....                                               | ..... | .....     | .....              | 2,930.84                                   | .....                                                    | .....                                        | 2,930.84                                                      | 282.85                                                  | .....                                                | 2,647.99                                  |
| Custom-house and post-office, Cincinnati, Ohio. ....                               | ..... | .....     | .....              | 3,513.83                                   | .....                                                    | 348.89                                       | 3,862.72                                                      | 1,190.00                                                | .....                                                | 2,672.72                                  |







## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                                     | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|-----------------------------------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                                                         |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| TREASURY—continued                                                                      |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward                                                                         |       |           |                    | \$13,944.346.20                            | \$45,222,516.29                                              | \$2,491,693.51                               | \$61,658,556.00                                               | \$41,212,371.96                                         | \$2,573,102.20                                       | \$17,873,081.84                             |
| Bureau of Engraving and Printing and quartermaster's corral (sewer), Washing- ton, D. C |       | 24        | 512                |                                            | 2,443.30                                                     |                                              | 2,443.30                                                      |                                                         |                                                      | 2,443.30                                    |
| Branch mint, Denver, Colo                                                               |       | 24        | 511                | 25,000.00                                  | 2,000.00                                                     |                                              | 27,000.00                                                     | 870.00                                                  |                                                      | 26,130.00                                   |
| Mint building (repairs), New Orleans, La.                                               |       | 24        | 223                |                                            | 15,000.00                                                    | 288.00                                       | 15,288.00                                                     | 14,779.93                                               |                                                      | 508.07                                      |
| Mint building (removing steam-power plant), Philadelphia, Pa                            |       | 24        | 225                |                                            | 54,639.20                                                    |                                              | 54,639.20                                                     | 12,500.00                                               |                                                      | 42,139.20                                   |
| United States jail, Fort Smith, Ark                                                     |       |           |                    | 48,000.00                                  |                                                              |                                              | 48,000.00                                                     | 15,151.18                                               |                                                      | 32,848.82                                   |
| Repairs and preservation of marine hos- pitals                                          | 1887  | 24        | 224                |                                            | 20,000.00                                                    |                                              | 20,000.00                                                     | 20,000.00                                               |                                                      |                                             |
| Repairs and preservation of public build- ings                                          | 1887  | 24        | 224                |                                            | 200,000.00                                                   | 58.22                                        | 200,058.22                                                    | 162,121.86                                              |                                                      | 37,936.36                                   |
| Total                                                                                   |       |           |                    | 14,017,346.20                              | 45,516,598.79                                                | 2,492,039.73                                 | 62,025,984.72                                                 | 41,437,794.93                                           | 2,573,102.20                                         | 18,015,087.59                               |
| DIPLOMATIC.                                                                             |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Salaries of ministers.                                                                  | 1887  | 24        | 108, 109           |                                            | 308,000.00                                                   | 121.40                                       | 308,121.40                                                    | 178,234.91                                              |                                                      | 129,886.49                                  |
| Do                                                                                      | 1886  | 24        | 257                | 37,112.30                                  | 8,100.00                                                     | 469.10                                       | 45,681.40                                                     | 45,472.78                                               |                                                      | 208.62                                      |
| Do                                                                                      | 1885  | 24        | 257                | 25.50                                      | 34,786.11                                                    | 252.53                                       | 35,064.14                                                     | 31,299.26                                               |                                                      | 3,764.88                                    |
| Do                                                                                      | 1884  |           |                    |                                            |                                                              | .03                                          | .03                                                           |                                                         | .03                                                  |                                             |
| Do                                                                                      | 1883  | 24        | 302                |                                            | 445.40                                                       |                                              | 445.40                                                        | 445.40                                                  |                                                      |                                             |
| Salaries, secretaries of legation.                                                      | 1887  | 24        | 109                |                                            | 39,150.00                                                    | 102.16                                       | 39,252.16                                                     | 24,602.95                                               |                                                      | 14,649.21                                   |
| Do                                                                                      | 1886  |           |                    | 1,647.75                                   |                                                              | 9,195.86                                     | 10,843.61                                                     | 1,545.94                                                |                                                      | 9,297.67                                    |
| Do                                                                                      | 1885  | 24        | 257                | 1,287.76                                   | 2,847.07                                                     | 964.15                                       | 5,098.98                                                      | 2,891.02                                                | 2,207.96                                             |                                             |
| Salaries, interpreters to legation                                                      | 1887  | 24        | 109                |                                            | 10,500.00                                                    | 1.05                                         | 10,501.05                                                     | 6,374.92                                                |                                                      | 4,126.13                                    |
| Do                                                                                      | 1886  |           |                    | 9,000.00                                   |                                                              | 125.64                                       | 9,125.64                                                      | 8,419.04                                                |                                                      | 706.60                                      |
| Do                                                                                      | 1885  |           |                    | 7,223.16                                   |                                                              |                                              | 7,223.16                                                      |                                                         | 7,223.16                                             |                                             |
| Contingent expenses, foreign missions.                                                  | 1887  | 24        | 109                |                                            | 105,000.00                                                   | 1,097.12                                     | 106,097.12                                                    | 63,907.60                                               |                                                      | 42,189.52                                   |
| Do                                                                                      | 1886  |           |                    | 5,587.80                                   |                                                              | 14,184.74                                    | 19,772.54                                                     | 11,680.19                                               |                                                      | 8,092.35                                    |
| Do                                                                                      | 1885  |           |                    | 2,084.72                                   |                                                              | 1,396.52                                     | 3,481.24                                                      | 2,554.14                                                | 927.10                                               |                                             |
| Do                                                                                      | 1884  |           |                    | 4,283.98                                   |                                                              |                                              | 4,283.98                                                      | 80.75                                                   | 4,203.23                                             |                                             |
| Do                                                                                      | 1884  |           |                    |                                            |                                                              | 92.00                                        | 92.00                                                         |                                                         | 92.00                                                |                                             |
| Salaries, consular service.                                                             | 1883  | 24        | 298                |                                            | 921.32                                                       |                                              | 921.32                                                        | 509.82                                                  |                                                      | 411.50                                      |
| Do                                                                                      | 1887  | 24        | 111                |                                            | 420,000.00                                                   | 6,059.65                                     | 426,059.65                                                    | 286,389.20                                              |                                                      | 139,670.45                                  |
| Do                                                                                      | 1886  | 24        | 258                | 115,418.59                                 | 792.13                                                       | 4,863.08                                     | 121,073.80                                                    | 120,819.84                                              |                                                      | 253.96                                      |
| Do                                                                                      | 1885  | 24        | 258                | 2,119.78                                   | 486.41                                                       | 1,441.23                                     | 4,047.42                                                      | 1,800.94                                                | 2,246.48                                             |                                             |
| Do                                                                                      | 1884  |           |                    |                                            |                                                              | 61.86                                        | 61.86                                                         |                                                         | 61.86                                                |                                             |
| Do                                                                                      | 1884  |           |                    |                                            |                                                              | 1,005.13                                     | 1,005.13                                                      | 1,005.13                                                |                                                      |                                             |



|                                                                     |       |       |          |              |           |              |              |            |            |           |
|---------------------------------------------------------------------|-------|-------|----------|--------------|-----------|--------------|--------------|------------|------------|-----------|
| Do.....                                                             | 1883* | 24    | 298      | 105.33       | .....     | 105.33       | .....        | 105.33     | .....      | .....     |
| Do.....                                                             | 1882  | ..... | .....    | .....        | 150.69    | .....        | 150.69       | .....      | .....      | .....     |
| Do.....                                                             | 1882* | ..... | .....    | .....        | 93.98     | .....        | 93.98        | .....      | .....      | .....     |
| Salaries, consular clerks.....                                      | 1887  | 24    | 115      | .....        | 50.44     | .....        | .....        | 9,637.03   | .....      | 4,813.41  |
| Allowances for consular clerks.....                                 | 1887  | 24    | 115, 116 | .....        | 121.40    | .....        | .....        | 39,505.19  | .....      | 20,936.21 |
| Do.....                                                             | 1886  | ..... | .....    | .....        | 326.40    | .....        | .....        | 16,615.31  | .....      | 1,503.80  |
| Do.....                                                             | 1885  | ..... | .....    | .....        | 17,792.71 | .....        | .....        | 1,587.61   | .....      | .....     |
| Do.....                                                             | 1885  | ..... | .....    | .....        | 1,440.38  | .....        | .....        | 60.00      | .....      | .....     |
| Do.....                                                             | 1882  | ..... | .....    | .....        | 60.00     | .....        | .....        | .....      | .....      | .....     |
| Salaries, interpreters to consulates in China and Japan.....        | 1887  | 24    | 116      | 12,000.00    | 210.45    | .....        | .....        | 7,410.11   | .....      | 4,800.34  |
| Salaries, interpreters to consulates in China, Japan, and Siam..... | 1886  | ..... | .....    | .....        | 59.73     | .....        | .....        | 3,771.11   | .....      | 467.07    |
| Do.....                                                             | 1885  | 24    | 258, 259 | .....        | 30.00     | .....        | .....        | 1,157.66   | .....      | .....     |
| Salaries, consular officers not citizens.....                       | 1887  | 24    | 115      | 1,146.68     | 22.94     | .....        | .....        | 4,680.25   | .....      | 1,342.69  |
| Do.....                                                             | 1886  | 24    | 259      | 6,000.00     | 328.90    | .....        | .....        | 4,041.58   | .....      | 325.78    |
| Do.....                                                             | 1885  | 24    | 258      | 4,000.00     | .....     | .....        | .....        | 607.14     | .....      | .....     |
| Do.....                                                             | 1883  | ..... | .....    | 500.00       | .....     | .....        | .....        | 35.77      | .....      | .....     |
| Do.....                                                             | 1883  | 24    | 302, 303 | .....        | 794.20    | .....        | .....        | 794.20     | .....      | .....     |
| Do.....                                                             | 1883* | ..... | .....    | 3,787.66     | .....     | .....        | .....        | 3,787.66   | .....      | .....     |
| Salaries of marshal's, consular courts.....                         | 1887  | 24    | 116      | 8,000.00     | 56.25     | .....        | .....        | 4,793.47   | .....      | 3,262.78  |
| Do.....                                                             | 1886  | ..... | .....    | .....        | 120.00    | .....        | .....        | 1,829.33   | .....      | 125.02    |
| Do.....                                                             | 1885  | ..... | .....    | .....        | 110.34    | .....        | .....        | 1,217.23   | .....      | .....     |
| Salary, clerk to legation in Spain.....                             | 1887  | 24    | 109      | 1,200.00     | .....     | .....        | .....        | 868.50     | .....      | 331.50    |
| Steam-launch for legation at Constantinople.....                    | 1887  | 24    | 110      | 1,800.00     | .....     | .....        | .....        | 1,274.22   | .....      | 525.78    |
| Do.....                                                             | 1886  | ..... | .....    | .....        | 7.77      | .....        | .....        | .....      | .....      | 7.77      |
| Boat and crew for consul at Hong-Kong.....                          | 1887  | 24    | 116      | 500.00       | .....     | .....        | .....        | 125.00     | .....      | 375.00    |
| Boat and crew for consul at Osaka and Hiogo.....                    | 1887  | 24    | 116      | 500.00       | .....     | .....        | .....        | 246.17     | .....      | 253.83    |
| Do.....                                                             | 1886  | ..... | .....    | .....        | 308.13    | .....        | .....        | 59.05      | .....      | 249.08    |
| Do.....                                                             | 1885  | 24    | 259      | 45.18        | .....     | .....        | .....        | 45.18      | .....      | .....     |
| Expenses of interpreters, guards, etc., Turkish dominions.....      | 1887  | 24    | 116      | 4,000.00     | 131.07    | .....        | .....        | 2,590.75   | .....      | 1,540.32  |
| Do.....                                                             | 1886  | ..... | .....    | .....        | 193.28    | .....        | .....        | 803.77     | .....      | 900.44    |
| Do.....                                                             | 1885  | ..... | .....    | .....        | .....     | .....        | .....        | 37.80      | .....      | .....     |
| Salaries, charges d'affaires <i>ad interim</i> .....                | 1887  | 24    | 109      | 20,000.00    | .....     | .....        | .....        | 18,454.59  | .....      | 1,545.41  |
| Loss on bills of exchange, diplomatic service.....                  | 1887  | 24    | 110      | 2,500.00     | 188.59    | .....        | .....        | 890.39     | .....      | 1,798.20  |
| Do.....                                                             | 1886  | ..... | .....    | .....        | 148.58    | .....        | .....        | 1,420.61   | .....      | 550.27    |
| Do.....                                                             | 1885  | 24    | 259      | 135.40       | .....     | .....        | .....        | 135.40     | .....      | .....     |
| Loss on bills of exchange, consular service.....                    | 1887  | 24    | 116      | 4,000.00     | .....     | .....        | .....        | 2,401.41   | .....      | 1,598.59  |
| Do.....                                                             | 1886  | ..... | .....    | .....        | .....     | .....        | .....        | 2,903.48   | .....      | 96.52     |
| Do.....                                                             | 1885  | 24    | 298, 303 | .....        | 3,000.00  | .....        | .....        | 1,443.42   | .....      | .....     |
| Do.....                                                             | 1885  | ..... | .....    | 1,443.42     | .....     | .....        | .....        | 941.92     | .....      | 11.03     |
| Do.....                                                             | 1883* | 24    | 289      | 952.95       | .....     | .....        | .....        | 2,251.73   | .....      | 861.80    |
| Buildings and grounds, legation in China.....                       | 1887  | 24    | 110      | 3,100.00     | 13.53     | .....        | .....        | 340.24     | .....      | 509.76    |
| Do.....                                                             | 1886  | ..... | .....    | .....        | .....     | .....        | .....        | 406.82     | .....      | .....     |
| Do.....                                                             | 1885  | ..... | .....    | .....        | 23.13     | .....        | .....        | .....      | .....      | 5,000.00  |
| Buildings and grounds, legation in Corea.....                       | 1887  | 24    | 110      | 5,000.00     | .....     | .....        | .....        | 3,400.00   | .....      | .....     |
| Buildings for legation in Japan.....                                | 1887  | 24    | 110      | 3,400.00     | .....     | .....        | .....        | 3,400.00   | .....      | .....     |
| Rent of court-house and jail in Japan.....                          | 1886  | 24    | 259      | 3,400.00     | .....     | .....        | .....        | 105,399.19 | .....      | 46,228.85 |
| Contingent expenses of consulates.....                              | 1887  | 24    | 117      | 150,000.00   | 1,628.04  | .....        | .....        | 42,727.78  | .....      | 777.66    |
| Do.....                                                             | 1886  | 24    | 258      | 40,000.00    | 1,903.49  | .....        | .....        | .....      | .....      | .....     |
| Carried forward.....                                                | ..... | ..... | .....    | 1,283,265.06 | 47,254.81 | 1,554,189.57 | 1,078,097.80 | 22,095.48  | 453,996.29 | .....     |

\* And prior.

† And prior, transfer.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                        | Year. | Statutes. |                       | Balances of ap-<br>prop on<br>July 1, 1886. | Appropri-<br>ations for the<br>fiscal year end-<br>ing June 30,<br>1887. | Repayments<br>made during<br>the fiscal year<br>1887. | Aggregate<br>available for<br>the fiscal year<br>ending June<br>30, 1887. | Payments dur-<br>ing the fiscal<br>year ending<br>June 30, 1887. | Amounts car-<br>ried to the<br>surplus fund<br>June 30, 1887. | Balances of<br>appropria-<br>tions June<br>30, 1887. |
|------------------------------------------------------------|-------|-----------|-----------------------|---------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------------|
|                                                            |       | Vol.      | Page or sec-<br>tion. |                                             |                                                                          |                                                       |                                                                           |                                                                  |                                                               |                                                      |
| DIPLOMATIC—continued.                                      |       |           |                       |                                             |                                                                          |                                                       |                                                                           |                                                                  |                                                               |                                                      |
| Brought forward                                            | 1885  |           |                       | \$223,669.70                                | \$1,283,265.06                                                           | \$47,254.81                                           | \$1,554,189.57                                                            | \$1,078,097.80                                                   | \$22,095.48                                                   | \$453,996.29                                         |
| Contingent expenses of consulates                          | 1884  | 24        | 258                   | 53.08                                       | 35,480.49                                                                | 426.58                                                | 35,960.15                                                                 | 34,325.67                                                        |                                                               | 1,634.48                                             |
| Do                                                         | 1884  | 24        | 258                   | 997.40                                      | 2,174.87                                                                 |                                                       | 3,172.27                                                                  | 3,172.27                                                         |                                                               |                                                      |
| Do                                                         | 1884* |           |                       |                                             |                                                                          | 640.61                                                | 640.61                                                                    |                                                                  | 640.61                                                        |                                                      |
| Do                                                         | 1884† |           |                       |                                             |                                                                          | 16.51                                                 | 16.51                                                                     | 16.51                                                            |                                                               |                                                      |
| Do                                                         | 1883* | 24        | 289, 298              |                                             | 1,211.16                                                                 |                                                       | 1,211.16                                                                  | 1,171.16                                                         |                                                               | 40.00                                                |
| Emergencies arising in the diplomatic and consular service |       | 24        | 110                   | 18,577.00                                   | 50,000.00                                                                | 46.77                                                 | 68,623.77                                                                 | 17,268.74                                                        |                                                               | 51,355.03                                            |
| Expenses under the neutrality act                          | 1887  | 24        | 110                   |                                             | 15,000.00                                                                |                                                       | 15,000.00                                                                 | 668.90                                                           |                                                               | 14,331.10                                            |
| Annual expenses of Cape Spartel light                      | 1887  | 24        | 110                   |                                             | 325.00                                                                   |                                                       | 325.00                                                                    | 292.00                                                           |                                                               | 33.00                                                |
| Do                                                         | 1886  |           |                       | 25.00                                       |                                                                          |                                                       | 25.00                                                                     |                                                                  |                                                               | 25.00                                                |
| Expenses of prisons for American convicts                  | 1887  | 24        | 117                   |                                             | 14,600.00                                                                |                                                       | 14,611.16                                                                 | 3,281.77                                                         |                                                               | 11,329.39                                            |
| Do                                                         | 1886  |           |                       | 11,119.23                                   |                                                                          | 88.30                                                 | 11,207.53                                                                 | 2,142.87                                                         |                                                               | 9,064.66                                             |
| Do                                                         | 1885  | 24        | 259                   | 3,924.52                                    | 329.56                                                                   | 75.33                                                 | 4,329.41                                                                  | 339.06                                                           | 3,990.35                                                      |                                                      |
| Bringing home criminals                                    | 1887  | 24        | 110                   |                                             | 5,000.00                                                                 | 528.10                                                | 5,528.10                                                                  | 2,516.96                                                         |                                                               | 3,011.14                                             |
| Do                                                         | 1886  |           |                       | 3,867.70                                    |                                                                          | 936.75                                                | 4,804.45                                                                  | 19.50                                                            |                                                               | 4,784.95                                             |
| Do                                                         | 1885  |           |                       | 3,793.81                                    |                                                                          | 81.75                                                 | 3,875.56                                                                  |                                                                  | 3,875.56                                                      |                                                      |
| Fees and costs in extradition cases                        | 1887  | 24        | 110                   |                                             | 5,000.00                                                                 |                                                       | 5,000.00                                                                  |                                                                  |                                                               | 5,000.00                                             |
| Do                                                         |       |           |                       | 10,000.00                                   |                                                                          |                                                       | 10,000.00                                                                 |                                                                  |                                                               | 10,000.00                                            |
| Allowance to widows or heirs of diplomatic officers        | 1887  | 24        | 110                   |                                             | 5,000.00                                                                 |                                                       | 5,000.00                                                                  | 875.44                                                           |                                                               | 4,124.56                                             |
| Do                                                         | 1886  |           |                       | 4,000.00                                    |                                                                          |                                                       | 4,000.00                                                                  | 201.39                                                           |                                                               | 3,798.61                                             |
| Do                                                         | 1883  |           |                       | 4,561.81                                    |                                                                          |                                                       | 4,561.81                                                                  |                                                                  | 4,561.81                                                      |                                                      |
| Transporting remains of minister, etc., for interment      |       | 24        | 110                   | 24,238.88                                   | 10,000.00                                                                | 683.83                                                | 34,922.71                                                                 | 527.50                                                           |                                                               | 34,395.21                                            |
| Relief and protection of American seamen                   | 1887  | 24        | 117                   |                                             | 50,000.00                                                                | 2,713.36                                              | 52,713.36                                                                 | 19,156.71                                                        |                                                               | 33,556.65                                            |
| Do                                                         | 1886  |           |                       | 30,389.58                                   |                                                                          | 1,041.15                                              | 31,430.73                                                                 | 7,850.66                                                         |                                                               | 23,580.07                                            |
| Do                                                         | 1885  |           |                       | 15,891.14                                   |                                                                          | 384.42                                                | 16,275.56                                                                 | 219.30                                                           | 16,056.26                                                     |                                                      |
| Do                                                         | 1884* |           |                       |                                             |                                                                          | 351.26                                                | 351.26                                                                    |                                                                  | 351.26                                                        |                                                      |
| Do                                                         | 1884† |           |                       |                                             |                                                                          | 326.09                                                | 326.09                                                                    | 326.09                                                           |                                                               |                                                      |
| Do                                                         | 1883* | 24        | 289, 298, 303         |                                             | 838.16                                                                   |                                                       | 838.16                                                                    | 574.96                                                           |                                                               | 263.20                                               |
| Rescuing shipwrecked American seamen                       | 1887  | 24        | 110                   |                                             | 4,000.00                                                                 | .67                                                   | 4,000.67                                                                  | 2,294.70                                                         |                                                               | 1,705.97                                             |
| Do                                                         | 1886  |           |                       | 1,003.00                                    |                                                                          | 611.12                                                | 1,614.12                                                                  | 255.67                                                           |                                                               | 1,358.45                                             |
| Do                                                         | 1885  |           |                       | 805.35                                      |                                                                          | 119.73                                                | 925.08                                                                    |                                                                  | 925.08                                                        |                                                      |
| Foreign hospital at Panama                                 | 1887  | 24        | 117                   |                                             | 500.00                                                                   |                                                       | 500.00                                                                    | 375.00                                                           |                                                               | 125.00                                               |
| Do                                                         | 1886  |           |                       | 75.00                                       |                                                                          |                                                       | 75.00                                                                     | 75.00                                                            |                                                               |                                                      |
| International Bureau of Weights and Measures               | 1887  | 24        | 110                   |                                             | 2,270.00                                                                 | 2.40                                                  | 2,272.40                                                                  | 1,953.82                                                         |                                                               | 318.58                                               |
| Do                                                         | 1886  |           |                       | 300.96                                      |                                                                          |                                                       | 300.96                                                                    |                                                                  |                                                               | 300.96                                               |







## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                       | Year. | Statutes. |                  | Balances of appropriations July 1, 1886. | Appropriations for the fiscal year ending June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments during the fiscal year ending June 30, 1887. | Amounts carried to the surplus fund June 30, 1887. | Balances of appropriations June 30, 1887. |
|---------------------------------------------------------------------------|-------|-----------|------------------|------------------------------------------|----------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------|-------------------------------------------|
|                                                                           |       | Vol.      | Page or section. |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| DIPLOMATIC—continued.                                                     |       |           |                  |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Brought forward.....                                                      |       |           |                  |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Repairs of legation building in Tangier.....                              | 1886  |           |                  | \$570,673.89                             | \$1,714,783.26                                           | \$63,150.99                                  | \$2,348,608.14                                                | \$1,405,101.80                                        | \$84,402.72                                        | \$859,103.62                              |
| Payment of awards, French and American claims commission.....             |       |           |                  | 2,500.00                                 |                                                          |                                              | 2,500.00                                                      |                                                       |                                                    | 2,500.00                                  |
| Payment of judgments, court of Alabama claims.....                        |       | 24        | 256              |                                          | 15,639.16                                                |                                              | 15,639.16                                                     |                                                       |                                                    | 15,639.16                                 |
| Refunding penalties or charges erroneously exacted.....                   |       | 24        | 78               |                                          | 5,739,495.41                                             |                                              | 5,739,495.41                                                  | 5,739,265.29                                          |                                                    | 230.12                                    |
| Pay of consular officers for services to American vessels and seamen..... |       | 23        | 59               |                                          | 419.56                                                   |                                              | 419.56                                                        | 419.56                                                |                                                    |                                           |
| Salaries and expenses, court of commissioners, Alabama claims.....        |       | 23        | 56               |                                          | 20,353.84                                                | 440.47                                       | 20,794.31                                                     | 20,794.31                                             |                                                    |                                           |
|                                                                           |       | 24        | 77               |                                          | 2,500.97                                                 | 699.03                                       | 3,200.00                                                      | 3,200.00                                              |                                                    |                                           |
| Total diplomatic.....                                                     |       |           |                  | 573,173.89                               | 7,493,192.20                                             | 64,290.49                                    | 8,130,656.58                                                  | 7,168,780.96                                          | 84,402.72                                          | 877,472.90                                |
| JUDICIARY.                                                                |       |           |                  |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Salaries, Department of Justice.....                                      | 1887  | 24        | 207, 208         |                                          | 140,190.00                                               |                                              | 140,190.00                                                    | 138,161.97                                            |                                                    | 2,028.03                                  |
| Do.....                                                                   | 1886  |           |                  | 864.20                                   |                                                          |                                              | 864.20                                                        |                                                       |                                                    | 864.20                                    |
| Do.....                                                                   | 1885  |           |                  | 1,759.00                                 |                                                          |                                              | 1,759.00                                                      |                                                       | 1,759.00                                           |                                           |
| Contingent expenses:                                                      |       |           |                  |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Books for Department library.....                                         | 1887  | 24        | 207              |                                          | 1,500.00                                                 |                                              | 1,500.00                                                      | 1,500.00                                              |                                                    |                                           |
| Do.....                                                                   | *1883 | 24        | 273              |                                          | 5.00                                                     |                                              | 5.00                                                          | 5.00                                                  |                                                    |                                           |
| Books, office of Solicitor.....                                           | 1887  | 24        | 208              |                                          | 500.00                                                   |                                              | 500.00                                                        | 500.00                                                |                                                    |                                           |
| Do.....                                                                   | 1884  | 24        | 273              |                                          | 5.00                                                     |                                              | 5.00                                                          | 5.00                                                  |                                                    |                                           |
| Do.....                                                                   | *1883 | 24        | 273              |                                          | 5.00                                                     |                                              | 5.00                                                          | 5.00                                                  |                                                    |                                           |
| Furniture and repairs.....                                                | 1887  | 24        | 207              |                                          | 1,000.00                                                 |                                              | 1,000.00                                                      | 1,000.00                                              |                                                    |                                           |
| Stationery.....                                                           | 1887  | 24        | 208, 209         |                                          | 1,900.00                                                 |                                              | 1,900.00                                                      | 1,900.00                                              |                                                    |                                           |
| Horses and wagons.....                                                    | 1886  |           |                  | 1,150.00                                 |                                                          |                                              | 1,150.00                                                      |                                                       |                                                    | 1,150.00                                  |
| Do.....                                                                   | 1885  |           |                  | 100.00                                   |                                                          |                                              | 100.00                                                        |                                                       | 100.00                                             |                                           |
| Transportation.....                                                       | 1887  | 24        | 208              |                                          | 500.00                                                   |                                              | 500.00                                                        | 500.00                                                |                                                    |                                           |
| Miscellaneous items.....                                                  | 1887  | 24        | 207              |                                          | 7,160.00                                                 |                                              | 7,160.00                                                      | 7,160.00                                              |                                                    |                                           |
| Do.....                                                                   | 1886  |           |                  |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Do.....                                                                   | 1885  | 24        | 273              |                                          | 1,470.10                                                 | 3.35                                         | 3.35                                                          | 1,470.10                                              |                                                    | 3.35                                      |
| Do.....                                                                   | 1884  | 24        | 273              |                                          | 136.55                                                   | 2.55                                         | 136.55                                                        | 136.55                                                |                                                    | 2.55                                      |
| Do.....                                                                   | *1884 |           |                  |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Do.....                                                                   | *1883 | 24        | 273              |                                          | 53.29                                                    | 175.38                                       | 175.38                                                        | 53.29                                                 | 175.38                                             |                                           |
| Payment to Henry Fink.....                                                |       | 24        | 273              |                                          | 95.80                                                    |                                              | 95.80                                                         | 95.80                                                 |                                                    |                                           |
| Payment to legal representatives of Thomas Simon.....                     |       | 24        | 273              |                                          | 2,500.00                                                 |                                              | 2,500.00                                                      | 2,500.00                                              |                                                    |                                           |



[illegible]

\* And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                      | Year. | Statutes. |                          | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Acoun- ts ar- rived to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|----------------------------------------------------------|-------|-----------|--------------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------|---------------------------------------------|
|                                                          |       | Vol.      | Page or sec- tion.       |                                            |                                                              |                                              |                                                               |                                                         |                                                        |                                             |
| JUDICIARY—continued.                                     |       |           |                          |                                            |                                                              |                                              |                                                               |                                                         |                                                        |                                             |
| Brought forward.....                                     |       |           |                          |                                            |                                                              |                                              |                                                               |                                                         |                                                        |                                             |
| Fees of jurors, United States courts.....                | 1885  | .....     | .....                    | \$36,532.40                                | \$825,568.97                                                 | \$46,101.68                                  | \$908,203.05                                                  | \$805,621.18                                            | \$22,740.70                                            | \$79,841.17                                 |
| Do.....                                                  | 1884  | .....     | .....                    | 16,980.29                                  | .....                                                        | 6,789.65                                     | 23,769.34                                                     | 5,092.84                                                | 18,676.50                                              | .....                                       |
| Do.....                                                  | *1884 | .....     | .....                    | 60,295.57                                  | .....                                                        | .....                                        | 60,295.57                                                     | 10.00                                                   | 60,285.57                                              | .....                                       |
| Do.....                                                  | *1883 | 24        | 291                      | .....                                      | 87.70                                                        | .....                                        | 5,591.12                                                      | .....                                                   | 5,591.12                                               | .....                                       |
| Fees of witnesses, United States courts.....             | 1887  | 24        | 254                      | .....                                      | 550,000.00                                                   | 14,656.26                                    | 564,656.26                                                    | 564,551.81                                              | .....                                                  | 104.45                                      |
| Do.....                                                  | 1886  | 24        | 274                      | 2,142.71                                   | 50,000.00                                                    | 26,848.16                                    | 78,990.87                                                     | 77,050.76                                               | .....                                                  | 1,940.11                                    |
| Do.....                                                  | 1885  | 24        | 274                      | 6,204.05                                   | 4,440.00                                                     | 7,673.48                                     | 18,317.53                                                     | 5,632.15                                                | .....                                                  | 12,685.38                                   |
| Do.....                                                  | 1884  | .....     | .....                    | 20,346.95                                  | .....                                                        | .....                                        | 20,346.95                                                     | 9,958.38                                                | 10,388.57                                              | .....                                       |
| Do.....                                                  | *1884 | .....     | .....                    | .....                                      | .....                                                        | 7,802.61                                     | 7,802.61                                                      | .....                                                   | 7,802.61                                               | .....                                       |
| Do.....                                                  | *1883 | 24        | 291, 299, 302            | .....                                      | 3,171.66                                                     | 12.30                                        | 3,183.96                                                      | 690.27                                                  | .....                                                  | 2,493.69                                    |
| Do.....                                                  | *1881 | .....     | .....                    | 3,941.03                                   | .....                                                        | .....                                        | 3,941.03                                                      | .....                                                   | .....                                                  | 3,941.03                                    |
| Support of prisoners, United States courts.....          | 1887  | 24        | 254                      | .....                                      | 240,000.00                                                   | 8,154.67                                     | 248,154.67                                                    | 248,116.37                                              | .....                                                  | 38.30                                       |
| Do.....                                                  | 1886  | .....     | .....                    | 3,436.04                                   | .....                                                        | 21,191.08                                    | 24,627.12                                                     | 24,526.64                                               | .....                                                  | 100.48                                      |
| Do.....                                                  | 1885  | .....     | .....                    | 61,653.74                                  | .....                                                        | 3,671.15                                     | 65,324.89                                                     | 1,918.46                                                | 63,406.43                                              | .....                                       |
| Do.....                                                  | *1884 | .....     | .....                    | .....                                      | .....                                                        | 4,056.13                                     | 4,056.13                                                      | .....                                                   | 4,056.13                                               | .....                                       |
| Do.....                                                  | *1883 | 24        | 291, 299                 | .....                                      | 5,678.53                                                     | .....                                        | 5,678.53                                                      | 5,143.08                                                | .....                                                  | 535.45                                      |
| Do.....                                                  | *1882 | .....     | .....                    | 130.00                                     | .....                                                        | .....                                        | 130.00                                                        | .....                                                   | 130.00                                                 | .....                                       |
| Do.....                                                  | *1881 | .....     | .....                    | 745.55                                     | .....                                                        | .....                                        | 745.55                                                        | .....                                                   | 745.55                                                 | .....                                       |
| Miscellaneous expenses, United States courts.....        | 1887  | 24        | 254                      | .....                                      | 314,400.00                                                   | 2,569.03                                     | 316,969.03                                                    | 290,600.41                                              | .....                                                  | 26,368.62                                   |
| Do.....                                                  | 1886  | 24        | 274                      | 279.95                                     | 10,000.00                                                    | 16,937.76                                    | 27,217.71                                                     | 16,736.24                                               | .....                                                  | 10,481.47                                   |
| Do.....                                                  | 1885  | .....     | .....                    | 34,960.94                                  | .....                                                        | 2,365.80                                     | 37,326.74                                                     | 7,447.62                                                | 29,879.12                                              | .....                                       |
| Do.....                                                  | 1884  | .....     | .....                    | 32,179.88                                  | .....                                                        | .....                                        | 32,179.88                                                     | 208.40                                                  | 31,971.48                                              | .....                                       |
| Do.....                                                  | *1884 | .....     | .....                    | .....                                      | .....                                                        | 2,673.43                                     | 2,673.43                                                      | .....                                                   | 2,673.43                                               | .....                                       |
| Do.....                                                  | *1883 | 24        | 291, 299                 | .....                                      | 949.93                                                       | .....                                        | 949.93                                                        | 949.93                                                  | .....                                                  | .....                                       |
| Do.....                                                  | *1882 | .....     | .....                    | 90.00                                      | .....                                                        | .....                                        | 90.00                                                         | .....                                                   | 90.00                                                  | .....                                       |
| Do.....                                                  | *1881 | .....     | .....                    | 892.72                                     | .....                                                        | .....                                        | 892.72                                                        | .....                                                   | 67.42                                                  | 825.30                                      |
| Fees and expenses of marshals, United States courts..... | 1887  | 24        | 253                      | .....                                      | 675,000.00                                                   | 4,280.11                                     | 679,280.11                                                    | 622,165.44                                              | .....                                                  | 57,114.67                                   |
| Do.....                                                  | 1886  | 24        | 274                      | 3,128.08                                   | 20,000.00                                                    | 31,532.35                                    | 54,660.43                                                     | 54,391.43                                               | .....                                                  | 269.00                                      |
| Do.....                                                  | 1885  | 24        | 274                      | 43.92                                      | 24,447.47                                                    | 6,630.82                                     | 31,122.21                                                     | 30,805.02                                               | .....                                                  | 317.19                                      |
| Do.....                                                  | 1884  | 24        | 274                      | 2,473.15                                   | 10,753.17                                                    | .....                                        | 13,226.32                                                     | 10,356.28                                               | .....                                                  | 2,870.04                                    |
| Do.....                                                  | *1884 | .....     | .....                    | .....                                      | .....                                                        | 14,297.72                                    | 14,297.72                                                     | .....                                                   | 14,297.72                                              | .....                                       |
| Do.....                                                  | *1883 | 24        | { 291, 299<br>302, 304 } | .....                                      | 30,549.96                                                    | .....                                        | 30,549.96                                                     | 16,981.90                                               | .....                                                  | 13,568.06                                   |
| Do.....                                                  | *1882 | .....     | .....                    | 1,774.13                                   | .....                                                        | .....                                        | 1,774.13                                                      | .....                                                   | .....                                                  | 1,774.13                                    |
| Do.....                                                  | *1881 | .....     | .....                    | 16,222.83                                  | .....                                                        | .....                                        | 16,222.83                                                     | 13,888.62                                               | .....                                                  | 2,334.21                                    |
| Fees of district attorneys, United States courts.....    | 1887  | 24        | 253                      | .....                                      | 350,000.00                                                   | .....                                        | 350,000.00                                                    | 296,469.83                                              | .....                                                  | 53,530.17                                   |
| Do.....                                                  | 1886  | .....     | .....                    | 83,130.60                                  | .....                                                        | 60.00                                        | 83,190.60                                                     | 83,190.60                                               | .....                                                  | .....                                       |



|                                              |       |         |             |            |  |  |  |            |              |            |            |
|----------------------------------------------|-------|---------|-------------|------------|--|--|--|------------|--------------|------------|------------|
| Do.....                                      | 1885  |         |             | 6,304.57   |  |  |  |            | 3,129.00     | 3,175.57   |            |
| Do.....                                      | 1884  |         |             | 27.51      |  |  |  |            | 10.00        | 17.51      |            |
| Do.....                                      | *1884 |         |             |            |  |  |  |            |              | 199.50     |            |
| Do.....                                      | *1883 | 24      | 291,299     |            |  |  |  |            | 3,228.33     |            |            |
| Fees of clerks, United States courts         | 1887  | 24      | 253         |            |  |  |  |            | 102,486.60   |            | 72,513.40  |
| Do.....                                      | 1886  |         |             | 55,022.32  |  |  |  |            | 55,736.68    |            | 22.09      |
| Do.....                                      | 1885  | 24      | 274         | 528.39     |  |  |  |            | 23,963.28    |            | 8,608.64   |
| Do.....                                      | 1884  |         |             | 10,900.28  |  |  |  |            | 783.40       |            |            |
| Do.....                                      | 1883  | 24      | 291,299,304 | 13,406.34  |  |  |  |            |              |            |            |
| Do.....                                      | *1883 |         |             |            |  |  |  |            | 1,283.15     |            |            |
| Do.....                                      | *1881 |         |             | 18.35      |  |  |  |            |              |            | 18.35      |
| Rent of court rooms, United States courts    | 1887  | 24      | 254         | 6,647.97   |  |  |  |            | 43,067.16    |            | 6,932.84   |
| Do.....                                      | 1886  |         |             | 39.80      |  |  |  |            | 8,048.33     |            |            |
| Do.....                                      | 1885  | 24      | 274         |            |  |  |  |            | 6,982.50     |            |            |
| Do.....                                      | 1884  | 24      | 274         |            |  |  |  |            | 1,870.00     |            | 73.00      |
| Fees of commissioners, United States courts  | 1887  | 24      | 254         |            |  |  |  |            | 68,535.25    |            | 31,464.75  |
| Do.....                                      | 1886  | 24      | 274         | 683.39     |  |  |  |            | 51,052.21    |            | 131.13     |
| Do.....                                      | 1885  | 24      | 274         |            |  |  |  |            | 24,856.22    |            |            |
| Do.....                                      | 1884  |         |             | 1,716.89   |  |  |  |            | 15.80        |            |            |
| Do.....                                      | 1883  | 24      | 291,299,304 | 644.43     |  |  |  |            |              |            |            |
| Do.....                                      | *1883 |         |             |            |  |  |  |            | 453.53       |            |            |
| Do.....                                      | *1881 |         |             | 184.70     |  |  |  |            |              |            | 25.05      |
| Fees of supervisors of elections             | 1887  | R. S.   | 3689        |            |  |  |  |            | 162,841.84   |            |            |
| Support of convicts                          | 1886  | 24      | 253         |            |  |  |  |            | 1,191.30     |            | 3,808.70   |
| Do.....                                      | 1885  |         |             | 7,152.04   |  |  |  |            | 53.48        |            | 7,098.56   |
| Do.....                                      | 1884  | 24      | 274         | 8,637.90   |  |  |  |            |              |            |            |
| Support of insane convicts                   | 1886  |         |             |            |  |  |  |            | 773.29       |            |            |
| Do.....                                      | 1885  |         |             | 11.57      |  |  |  |            |              |            |            |
| Relief of T. P. Westmoreland                 |       | 24      | 933         |            |  |  |  |            | 500.00       |            |            |
| Relief of S. P. Evans                        |       | 24      | 967         |            |  |  |  |            | 1,154.04     |            |            |
| Relief of S. F. Rice                         |       | 24      | 935         |            |  |  |  |            | 1,000.00     |            |            |
| Payment to Wm. Ward                          |       | 24      | 881         |            |  |  |  |            | 2,750.00     |            |            |
| Uniform system of book-keeping               |       |         |             | 3,914.49   |  |  |  |            |              |            | 3,914.49   |
| Do.....                                      | 1885  |         |             | 6,085.51   |  |  |  |            | 6,085.51     |            |            |
| Relief of Wm. Huntington                     |       | 24      | 878         |            |  |  |  |            | 1,064.11     |            |            |
| Judgment and costs in suit of L. P. Milligan |       |         |             | 11.59      |  |  |  |            |              |            |            |
| Payment to A. R. Erskine, J. J. Dement,      |       |         |             |            |  |  |  |            |              |            |            |
| H. W. Bassett, and A. R. Burnett             |       | 24      | 871         |            |  |  |  |            | 400.00       |            |            |
| Total judiciary                              |       |         |             | 509,522.57 |  |  |  | 238,611.47 | 3,765,906.37 | 310,919.83 | 405,743.92 |
| CUSTOMS.                                     |       |         |             |            |  |  |  |            |              |            |            |
| Expenses collecting revenue from customs     | 1887  | R. S.   | 3687        |            |  |  |  |            | 6,420,912.71 |            | 41,801.61  |
| Do.....                                      | 1886  | R. S.   | 3687        | 139,165.55 |  |  |  | 46,008.50  | 191,546.36   |            | 164,365.98 |
| Do.....                                      | 1885* | { 24    | 261         | 43,443.45  |  |  |  | 80,916.77  | 295,789.00   |            | 502.02     |
| Do.....                                      | 1881† | { R. S. | 3687        | 2,024.30   |  |  |  | 63,953.05  | 2,024.30     |            |            |
| Do.....                                      | 1883† | 24      | 291,299     |            |  |  |  |            | 151,410.24   |            |            |
| Carried forward                              |       |         |             | 184,633.30 |  |  |  | 190,878.32 | 7,061,682.61 | 89,893.60  | 206,669.61 |

\* And prior years.

† Prior to July 1.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                 | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropria- tions for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropria- tions June 30, 1887. |
|---------------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                                     |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| CUSTOMS—continued.                                                  |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward                                                     |       |           |                    | \$184,633.30                               | \$6,982,734.20                                               | \$190,878.32                                 | \$7,358,245.82                                                | \$7,061,682.61                                          | \$89,893.60                                          | \$206,669.61                                |
| Expenses of regulating immigration                                  | 1887  | 22        | 214                | 163,021.42                                 | 258,402.50                                                   | 876.00                                       | 422,299.92                                                    | 215,957.95                                              |                                                      | 206,341.97                                  |
| Expenses of revenue-cutter service                                  | 1886  | 24        | 227                |                                            | 875,000.00                                                   | 4,086.47                                     | 879,086.47                                                    | 859,928.52                                              |                                                      | 19,157.95                                   |
| Do                                                                  | 1885  |           |                    | 27,665.00                                  |                                                              | 32,006.02                                    | 59,671.02                                                     | 51,729.82                                               | 9,576.60                                             | 7,941.20                                    |
| Do                                                                  | 1884  |           |                    | 10,005.74                                  |                                                              | 71                                           | 10,006.45                                                     | 429.85                                                  | 21,388.96                                            |                                             |
| Do                                                                  | 1883  | 24        | 291                |                                            | 29.10                                                        | 21,388.96                                    | 21,388.96                                                     | 29.10                                                   |                                                      |                                             |
| Do                                                                  | 1881  |           |                    | 2.93                                       |                                                              |                                              | 2.93                                                          |                                                         |                                                      | 2.93                                        |
| Supplies of light-houses                                            | 1887  | 24        | 227                |                                            | 1330,780.00                                                  | 13,688.10                                    | 344,468.10                                                    | 308,009.68                                              |                                                      | 36,458.42                                   |
| Do                                                                  | 1886  |           |                    | 43,832.53                                  |                                                              | 29,500.25                                    | 73,332.78                                                     | 69,360.43                                               |                                                      | 3,972.35                                    |
| Do                                                                  | 1885  |           |                    | 12,356.23                                  |                                                              | 16,678.17                                    | 29,034.40                                                     | 5,234.21                                                | 23,800.19                                            |                                             |
| Do                                                                  | 1883  | 24        | 291                |                                            | 5.31                                                         |                                              | 5.31                                                          | 5.31                                                    |                                                      |                                             |
| Repairs and incidental expenses of light-houses                     | 1887  | 24        | 228                |                                            | 300,000.00                                                   | 7,023.89                                     | 307,023.89                                                    | 300,875.81                                              |                                                      | 6,148.08                                    |
| Do                                                                  | 1885  |           |                    | 5,503.41                                   |                                                              | 4,902.32                                     | 10,405.73                                                     | 10,391.58                                               |                                                      | 14.15                                       |
| Do                                                                  | 1883  |           |                    | 16,325.70                                  |                                                              |                                              | 16,325.70                                                     | 6.00                                                    | 16,319.70                                            |                                             |
| Do                                                                  | 1881  | 24        | 291                |                                            | 2.55                                                         |                                              | 2.55                                                          | 2.55                                                    |                                                      |                                             |
| Salaries of keepers of light-houses                                 | 1887  | 24        | 228                |                                            | 585,000.00                                                   | 19,859.97                                    | 604,859.97                                                    | 588,615.41                                              |                                                      | 16,244.56                                   |
| Do                                                                  | 1886  |           |                    | 4,965.68                                   |                                                              | 7,957.06                                     | 12,922.74                                                     | 155.54                                                  |                                                      | 12,767.20                                   |
| Do                                                                  | 1885  |           |                    | 23,359.19                                  |                                                              |                                              | 23,359.19                                                     |                                                         | 23,359.19                                            |                                             |
| Do                                                                  | 1884  |           |                    |                                            |                                                              | 2.75                                         | 2.75                                                          |                                                         | 2.75                                                 |                                             |
| Do                                                                  | 1883  | 24        | 304                |                                            | 50.00                                                        |                                              | 50.00                                                         | 50.00                                                   |                                                      |                                             |
| Inspecting lights                                                   | 1887  | 24        | 228                |                                            | 3,000.00                                                     | 257.80                                       | 3,257.80                                                      | 3,000.00                                                |                                                      | 257.80                                      |
| Do                                                                  | 1886  |           |                    | 1,000.00                                   |                                                              | 204.50                                       | 1,204.50                                                      |                                                         |                                                      | 1,204.50                                    |
| Do                                                                  | 1885  |           |                    | 1,762.11                                   |                                                              |                                              | 1,762.11                                                      |                                                         | 1,762.11                                             |                                             |
| Expenses of light vessels                                           | 1887  | 24        | 228                |                                            | 200,000.00                                                   | 8,009.58                                     | 208,009.58                                                    | 172,208.78                                              |                                                      | 35,800.80                                   |
| Do                                                                  | 1886  |           |                    | 45,977.42                                  |                                                              | 9,331.08                                     | 55,308.50                                                     | 26,558.89                                               |                                                      | 28,749.61                                   |
| Do                                                                  | 1885  |           |                    | 38,277.25                                  |                                                              |                                              | 38,277.25                                                     |                                                         | 38,277.25                                            |                                             |
| Do                                                                  | 1881  |           |                    | 8.13                                       |                                                              |                                              | 8.13                                                          |                                                         |                                                      | 8.13                                        |
| Expenses of fog-signals                                             | 1887  | 24        | 228                |                                            | 50,000.00                                                    | 6,824.51                                     | 56,824.51                                                     | 55,142.74                                               |                                                      | 1,681.77                                    |
| Do                                                                  | 1886  |           |                    | 8,169.75                                   |                                                              | 7,432.14                                     | 15,601.89                                                     | 4,650.00                                                |                                                      | 10,951.89                                   |
| Do                                                                  | 1885  |           |                    | 1,053.39                                   |                                                              |                                              | 1,053.39                                                      |                                                         | 1,053.39                                             |                                             |
| Expenses of buoyage                                                 | 1887  | 24        | 228                |                                            | 300,000.00                                                   | 12,829.28                                    | 312,829.28                                                    | 249,107.91                                              |                                                      | 63,721.37                                   |
| Do                                                                  | 1886  |           |                    | 37,039.70                                  |                                                              | 12,427.86                                    | 49,517.56                                                     | 43,136.76                                               |                                                      | 6,380.80                                    |
| Do                                                                  | 1885  |           |                    | 6,101.64                                   |                                                              |                                              | 6,101.64                                                      |                                                         | 6,101.64                                             |                                             |
| Do                                                                  | 1883  | 24        | 291                |                                            | 1,785.60                                                     |                                              | 1,785.60                                                      | 1,785.60                                                |                                                      |                                             |
| Lighting and buoyage of rivers                                      | 1887  | 24        | 228                |                                            | 190,000.00                                                   | 14,779.46                                    | 204,779.46                                                    | 191,049.07                                              |                                                      | 13,730.39                                   |
| Do                                                                  | 1886  |           |                    | 19,238.50                                  |                                                              | 23,288.26                                    | 42,526.76                                                     | 17,000.00                                               |                                                      | 25,526.76                                   |
| Lighting and buoyage of Mississippi, Mis-<br>souri, and Ohio Rivers | 1885  |           |                    | 8,818.26                                   |                                                              | 360.96                                       | 9,179.22                                                      |                                                         | 9,179.22                                             |                                             |



| 1884* | 1883* | 1882 | 1881 | 1880 | 1879 | 1878 | 1877 | 1876 | 1875 | 1874 | 1873 | 1872 | 1871 | 1870 | 1869 | 1868 | 1867 | 1866 | 1865 | 1864 | 1863 | 1862 | 1861 | 1860 | 1859 | 1858 | 1857 | 1856 | 1855 | 1854 | 1853 | 1852 | 1851 | 1850 | 1849 | 1848 | 1847 | 1846 | 1845 | 1844 | 1843 | 1842 | 1841 | 1840 | 1839 | 1838 | 1837 | 1836 | 1835 | 1834 | 1833 | 1832 | 1831 | 1830 | 1829 | 1828 | 1827 | 1826 | 1825 | 1824 | 1823 | 1822 | 1821 | 1820 | 1819 | 1818 | 1817 | 1816 | 1815 | 1814 | 1813 | 1812 | 1811 | 1810 | 1809 | 1808 | 1807 | 1806 | 1805 | 1804 | 1803 | 1802 | 1801 | 1800 | 1799 | 1798 | 1797 | 1796 | 1795 | 1794 | 1793 | 1792 | 1791 | 1790 | 1789 | 1788 | 1787 | 1786 | 1785 | 1784 | 1783 | 1782 | 1781 | 1780 | 1779 | 1778 | 1777 | 1776 | 1775 | 1774 | 1773 | 1772 | 1771 | 1770 | 1769 | 1768 | 1767 | 1766 | 1765 | 1764 | 1763 | 1762 | 1761 | 1760 | 1759 | 1758 | 1757 | 1756 | 1755 | 1754 | 1753 | 1752 | 1751 | 1750 | 1749 | 1748 | 1747 | 1746 | 1745 | 1744 | 1743 | 1742 | 1741 | 1740 | 1739 | 1738 | 1737 | 1736 | 1735 | 1734 | 1733 | 1732 | 1731 | 1730 | 1729 | 1728 | 1727 | 1726 | 1725 | 1724 | 1723 | 1722 | 1721 | 1720 | 1719 | 1718 | 1717 | 1716 | 1715 | 1714 | 1713 | 1712 | 1711 | 1710 | 1709 | 1708 | 1707 | 1706 | 1705 | 1704 | 1703 | 1702 | 1701 | 1700 | 1699 | 1698 | 1697 | 1696 | 1695 | 1694 | 1693 | 1692 | 1691 | 1690 | 1689 | 1688 | 1687 | 1686 | 1685 | 1684 | 1683 | 1682 | 1681 | 1680 | 1679 | 1678 | 1677 | 1676 | 1675 | 1674 | 1673 | 1672 | 1671 | 1670 | 1669 | 1668 | 1667 | 1666 | 1665 | 1664 | 1663 | 1662 | 1661 | 1660 | 1659 | 1658 | 1657 | 1656 | 1655 | 1654 | 1653 | 1652 | 1651 | 1650 | 1649 | 1648 | 1647 | 1646 | 1645 | 1644 | 1643 | 1642 | 1641 | 1640 | 1639 | 1638 | 1637 | 1636 | 1635 | 1634 | 1633 | 1632 | 1631 | 1630 | 1629 | 1628 | 1627 | 1626 | 1625 | 1624 | 1623 | 1622 | 1621 | 1620 | 1619 | 1618 | 1617 | 1616 | 1615 | 1614 | 1613 | 1612 | 1611 | 1610 | 1609 | 1608 | 1607 | 1606 | 1605 | 1604 | 1603 | 1602 | 1601 | 1600 | 1599 | 1598 | 1597 | 1596 | 1595 | 1594 | 1593 | 1592 | 1591 | 1590 | 1589 | 1588 | 1587 | 1586 | 1585 | 1584 | 1583 | 1582 | 1581 | 1580 | 1579 | 1578 | 1577 | 1576 | 1575 | 1574 | 1573 | 1572 | 1571 | 1570 | 1569 | 1568 | 1567 | 1566 | 1565 | 1564 | 1563 | 1562 | 1561 | 1560 | 1559 | 1558 | 1557 | 1556 | 1555 | 1554 | 1553 | 1552 | 1551 | 1550 | 1549 | 1548 | 1547 | 1546 | 1545 | 1544 | 1543 | 1542 | 1541 | 1540 | 1539 | 1538 | 1537 | 1536 | 1535 | 1534 | 1533 | 1532 | 1531 | 1530 | 1529 | 1528 | 1527 | 1526 | 1525 | 1524 | 1523 | 1522 | 1521 | 1520 | 1519 | 1518 | 1517 | 1516 | 1515 | 1514 | 1513 | 1512 | 1511 | 1510 | 1509 | 1508 | 1507 | 1506 | 1505 | 1504 | 1503 | 1502 | 1501 | 1500 | 1499 | 1498 | 1497 | 1496 | 1495 | 1494 | 1493 | 1492 | 1491 | 1490 | 1489 | 1488 | 1487 | 1486 | 1485 | 1484 | 1483 | 1482 | 1481 | 1480 | 1479 | 1478 | 1477 | 1476 | 1475 | 1474 | 1473 | 1472 | 1471 | 1470 | 1469 | 1468 | 1467 | 1466 | 1465 | 1464 | 1463 | 1462 | 1461 | 1460 | 1459 | 1458 | 1457 | 1456 | 1455 | 1454 | 1453 | 1452 | 1451 | 1450 | 1449 | 1448 | 1447 | 1446 | 1445 | 1444 | 1443 | 1442 | 1441 | 1440 | 1439 | 1438 | 1437 | 1436 | 1435 | 1434 | 1433 | 1432 | 1431 | 1430 | 1429 | 1428 | 1427 | 1426 | 1425 | 1424 | 1423 | 1422 | 1421 | 1420 | 1419 | 1418 | 1417 | 1416 | 1415 | 1414 | 1413 | 1412 | 1411 | 1410 | 1409 | 1408 | 1407 | 1406 | 1405 | 1404 | 1403 | 1402 | 1401 | 1400 | 1399 | 1398 | 1397 | 1396 | 1395 | 1394 | 1393 | 1392 | 1391 | 1390 | 1389 | 1388 | 1387 | 1386 | 1385 | 1384 | 1383 | 1382 | 1381 | 1380 | 1379 | 1378 | 1377 | 1376 | 1375 | 1374 | 1373 | 1372 | 1371 | 1370 | 1369 | 1368 | 1367 | 1366 | 1365 | 1364 | 1363 | 1362 | 1361 | 1360 | 1359 | 1358 | 1357 | 1356 | 1355 | 1354 | 1353 | 1352 | 1351 | 1350 | 1349 | 1348 | 1347 | 1346 | 1345 | 1344 | 1343 | 1342 | 1341 | 1340 | 1339 | 1338 | 1337 | 1336 | 1335 | 1334 | 1333 | 1332 | 1331 | 1330 | 1329 | 1328 | 1327 | 1326 | 1325 | 1324 | 1323 | 1322 | 1321 | 1320 | 1319 | 1318 | 1317 | 1316 | 1315 | 1314 | 1313 | 1312 | 1311 | 1310 | 1309 | 1308 | 1307 | 1306 | 1305 | 1304 | 1303 | 1302 | 1301 | 1300 | 1299 | 1298 | 1297 | 1296 | 1295 | 1294 | 1293 | 1292 | 1291 | 1290 | 1289 | 1288 | 1287 | 1286 | 1285 | 1284 | 1283 | 1282 | 1281 | 1280 | 1279 | 1278 | 1277 | 1276 | 1275 | 1274 | 1273 | 1272 | 1271 | 1270 | 1269 | 1268 | 1267 | 1266 | 1265 | 1264 | 1263 | 1262 | 1261 | 1260 | 1259 | 1258 | 1257 | 1256 | 1255 | 1254 | 1253 | 1252 | 1251 | 1250 | 1249 | 1248 | 1247 | 1246 | 1245 | 1244 | 1243 | 1242 | 1241 | 1240 | 1239 | 1238 | 1237 | 1236 | 1235 | 1234 | 1233 | 1232 | 1231 | 1230 | 1229 | 1228 | 1227 | 1226 | 1225 | 1224 | 1223 | 1222 | 1221 | 1220 | 1219 | 1218 | 1217 | 1216 | 1215 | 1214 | 1213 | 1212 | 1211 | 1210 | 1209 | 1208 | 1207 | 1206 | 1205 | 1204 | 1203 | 1202 | 1201 | 1200 | 1199 | 1198 | 1197 | 1196 | 1195 | 1194 | 1193 | 1192 | 1191 | 1190 | 1189 | 1188 | 1187 | 1186 | 1185 | 1184 | 1183 | 1182 | 1181 | 1180 | 1179 | 1178 | 1177 | 1176 | 1175 | 1174 | 1173 | 1172 | 1171 | 1170 | 1169 | 1168 | 1167 | 1166 | 1165 | 1164 | 1163 | 1162 | 1161 | 1160 | 1159 | 1158 | 1157 | 1156 | 1155 | 1154 | 1153 | 1152 | 1151 | 1150 | 1149 | 1148 | 1147 | 1146 | 1145 | 1144 | 1143 | 1142 | 1141 | 1140 | 1139 | 1138 | 1137 | 1136 | 1135 | 1134 | 1133 | 1132 | 1131 | 1130 | 1129 | 1128 | 1127 | 1126 | 1125 | 1124 | 1123 | 1122 | 1121 | 1120 | 1119 | 1118 | 1117 | 1116 | 1115 | 1114 | 1113 | 1112 | 1111 | 1110 | 1109 | 1108 | 1107 | 1106 | 1105 | 1104 | 1103 | 1102 | 1101 | 1100 | 1099 | 1098 | 1097 | 1096 | 1095 | 1094 | 1093 | 1092 | 1091 | 1090 | 1089 | 1088 | 1087 | 1086 | 1085 | 1084 | 1083 | 1082 | 1081 | 1080 | 1079 | 1078 | 1077 | 1076 | 1075 | 1074 | 1073 | 1072 | 1071 | 1070 | 1069 | 1068 | 1067 | 1066 | 1065 | 1064 | 1063 | 1062 | 1061 | 1060 | 1059 | 1058 | 1057 | 1056 | 1055 | 1054 | 1053 | 1052 | 1051 | 1050 | 1049 | 1048 | 1047 | 1046 | 1045 | 1044 | 1043 | 1042 | 1041 | 1040 | 1039 | 1038 | 1037 | 1036 | 1035 | 1034 | 1033 | 1032 | 1031 | 1030 | 1029 | 1028 | 1027 | 1026 | 1025 | 1024 | 1023 | 1022 | 1021 | 1020 | 1019 | 1018 | 1017 | 1016 | 1015 | 1014 | 1013 | 1012 | 1011 | 1010 | 1009 | 1008 | 1007 | 1006 | 1005 | 1004 | 1003 | 1002 | 1001 | 1000 | 999 | 998 | 997 | 996 | 995 | 994 | 993 | 992 | 991 | 990 | 989 | 988 | 987 | 986 | 985 | 984 | 983 | 982 | 981 | 980 | 979 | 978 | 977 | 976 | 975 | 974 | 973 | 972 | 971 | 970 | 969 | 968 | 967 | 966 | 965 | 964 | 963 | 962 | 961 | 960 | 959 | 958 | 957 | 956 | 955 | 954 | 953 | 952 | 951 | 950 | 949 | 948 | 947 | 946 | 945 | 944 | 943 | 942 | 941 | 940 | 939 | 938 | 937 | 936 | 935 | 934 | 933 | 932 | 931 | 930 | 929 | 928 | 927 | 926 | 925 | 924 | 923 | 922 | 921 | 920 | 919 | 918 | 917 | 916 | 915 | 914 | 913 | 912 | 911 | 910 | 909 | 908 | 907 | 906 | 905 | 904 | 903 | 902 | 901 | 900 | 899 | 898 | 897 | 896 | 895 | 894 | 893 | 892 | 891 | 890 | 889 | 888 | 887 | 886 | 885 | 884 | 883 | 882 | 881 | 880 | 879 | 878 | 877 | 876 | 875 | 874 | 873 | 872 | 871 | 870 | 869 | 868 | 867 | 866 | 865 | 864 | 863 | 862 | 861 | 860 | 859 | 858 | 857 | 856 | 855 | 854 | 853 | 852 | 851 | 850 | 849 | 848 | 847 | 846 | 845 | 844 | 843 | 842 | 841 | 840 | 839 | 838 | 837 | 836 | 835 | 834 | 833 | 832 | 831 | 830 | 829 | 828 | 827 | 826 | 825 | 824 | 823 | 822 | 821 | 820 | 819 | 818 | 817 | 816 | 815 | 814 | 813 | 812 | 811 | 810 | 809 | 808 | 807 | 806 | 805 | 804 | 803 | 802 | 801 | 800 | 799 | 798 | 797 | 796 | 795 | 794 | 793 | 792 | 791 | 790 | 789 | 788 | 787 | 786 | 785 | 784 | 783 | 782 | 781 | 780 | 779 | 778 | 777 | 776 | 775 | 774 | 773 | 772 | 771 | 770 | 769 | 768 | 767 | 766 | 765 | 764 | 763 | 762 | 761 | 760 | 759 | 758 | 757 | 756 | 755 | 754 | 753 | 752 | 751 | 750 | 749 | 748 | 747 | 746 | 745 | 744 | 743 | 742 | 741 | 740 | 739 | 738 | 737 | 736 | 735 | 734 | 733 | 732 | 731 | 730 | 729 | 728 | 727 | 726 | 725 | 724 | 723 | 722 | 721 | 720 | 719 | 718 | 717 | 716 | 715 | 714 | 713 | 712 | 711 | 710 | 709 | 708 | 707 | 706 | 705 | 704 | 703 | 702 | 701 | 700 | 699 | 698 | 697 | 696 | 695 | 694 | 693 | 692 | 691 | 690 | 689 | 688 | 687 | 686 | 685 | 684 | 683 | 682 | 681 | 680 | 679 | 678 | 677 | 676 | 675 | 674 | 673 | 672 | 671 | 670 | 669 | 668 | 667 | 666 | 665 | 664 | 663 | 662 | 661 | 660 | 659 | 658 | 657 | 656 | 655 | 654 | 653 | 652 | 651 | 650 | 649 | 648 | 647 | 646 | 645 | 644 | 643 | 642 | 641 | 640 | 639 | 638 | 637 | 636 | 635 | 634 | 633 | 632 | 631 | 630 | 629 | 628 | 627 | 626 | 625 | 624 | 623 | 622 | 621 | 620 | 619 | 618 | 617 | 616 | 615 | 614 | 613 | 612 | 611 | 610 | 609 | 608 | 607 | 606 | 605 | 604 | 603 | 602 | 601 | 600 | 599 | 598 | 597 | 596 | 595 | 594 | 593 | 592 | 591 | 590 | 589 | 588 | 587 | 586 | 585 | 584 | 583 | 582 | 581 | 580 | 579 | 578 | 577 | 576 | 575 | 574 | 573 | 572 | 571 | 570 | 569 | 568 | 567 | 566 | 565 | 564 | 563 | 562 | 561 | 560 | 559 | 558 | 557 | 556 | 555 | 554 | 553 | 552 | 551 | 550 | 549 | 548 | 547 | 546 | 545 | 544 | 543 | 542 | 541 | 540 | 539 | 538 | 537 | 536 | 535 | 534 | 533 | 532 | 531 | 530 | 529 | 528 | 527 | 526 | 525 | 524 | 523 | 522 | 521 | 520 | 519 | 518 | 517 | 516 | 515 | 514 | 513 | 512 | 511 | 510 | 509 | 508 | 507 | 506 | 505 | 504 | 503 | 502 | 501 | 500 | 499 | 498 | 497 | 496 | 495 | 494 | 493 | 492 | 491 | 490 | 489 | 488 | 487 | 486 | 485 | 484 | 483 | 482 | 481 | 480 | 479 | 478 | 477 | 476 | 475 | 474 | 473 | 472 | 471 | 470 | 469 | 468 | 467 | 466 | 465 | 464 | 463 | 462 | 461 | 460 | 45 |
|-------|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------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|                                                                       |       |              |            |               |               |              |
|-----------------------------------------------------------------------|-------|--------------|------------|---------------|---------------|--------------|
| Lights on Hudson River, New York.....                                 | 24    | 2,033.30     | 214.08     | 2,247.38      | 2,247.38      | 2,247.38     |
| Whitehall Narrows light station, New York.....                        | 225   | .....        | .....      | 200.00        | 200.00        | 2,247.38     |
| Romer Shoal light station, New York.....                              | 24    | .....        | 10,663.40  | 10,663.40     | 10,663.40     | 10,663.40    |
| Watch Point light station, New York.....                              | 513   | .....        | 500.00     | 500.00        | 500.00        | 500.00       |
| Barnegat light station, New Jersey.....                               | ..... | 9,103.09     | .....      | 9,103.09      | 9,103.09      | 9,103.09     |
| Absecon light station, New Jersey.....                                | ..... | 21,728.55    | .....      | 21,728.55     | 21,728.55     | 21,728.55    |
| Erie light station, Pennsylvania.....                                 | ..... | 677.99       | .....      | 677.99        | 677.99        | 677.99       |
| Fourteen-Foot Bank light station, Delaware.....                       | ..... | 92,717.23    | .....      | 92,717.23     | 92,717.23     | 92,717.23    |
| Sandy Point Shoal light station, Maryland.....                        | ..... | 190.60       | .....      | 190.60        | 190.60        | 190.60       |
| Fog-bell below Sandy Point Shoal light-house, Maryland.....           | ..... | 5.13         | .....      | 5.13          | 5.13          | 5.13         |
| Patuxent River range lights, Maryland.....                            | ..... | 1,155.98     | .....      | 1,155.98      | 1,155.98      | 1,155.98     |
| Kent Point light station, Maryland.....                               | ..... | 42.22        | .....      | 42.22         | 42.22         | 42.22        |
| Reimbursement to keepers of Sharp Island light station, Maryland..... | ..... | 91.65        | .....      | 91.65         | 91.65         | 91.65        |
| Portsmouth depot, Virginia.....                                       | ..... | 4,500.00     | .....      | 4,500.00      | 4,500.00      | 4,500.00     |
| Bush Bluff light station, Virginia.....                               | ..... | 19,418.34    | .....      | 19,418.34     | 19,418.34     | 19,418.34    |
| Depot, Fifth District, Virginia.....                                  | ..... | 7,363.01     | .....      | 7,363.01      | 7,363.01      | 7,363.01     |
| Winter Quarter Shoals light-ship, Virginia.....                       | 224   | 30,000.00    | 15.95      | 60,015.95     | 29,000.00     | 31,015.95    |
| Cape Charles light station, Virginia.....                             | 225   | .....        | .....      | 20,000.00     | 20,000.00     | 20,000.00    |
| Dutch Gap light station, Virginia.....                                | 225   | .....        | .....      | 150.00        | 150.00        | 150.00       |
| Cape Charles light-ship, Virginia.....                                | 225   | .....        | 25.95      | 60,025.95     | 29,000.00     | 31,025.95    |
| Plantation light station, Virginia.....                               | ..... | .....        | 538.22     | 538.22        | 538.22        | 538.22       |
| Croatan light station, North Carolina.....                            | ..... | 10,605.54    | .....      | 10,605.54     | 10,605.54     | 10,605.54    |
| Harbor Island light station, North Carolina.....                      | 24    | .....        | .....      | 20,000.00     | 20,000.00     | 20,000.00    |
| Paris Island light station, South Carolina.....                       | 225   | 118.34       | .....      | 118.34        | 118.34        | 118.34       |
| Dog River bar and Choctaw Pass channel, Alabama.....                  | ..... | 1,097.49     | 25.54      | 1,123.03      | 1,097.49      | 1,123.03     |
| Sand Island light station, Alabama.....                               | ..... | 369.55       | .....      | 369.55        | 369.55        | 369.55       |
| Dry Tortugas light station, Florida.....                              | ..... | 75,000.00    | .....      | 75,000.00     | 75,000.00     | 75,000.00    |
| Florida Reef beacons, Florida.....                                    | ..... | 9,150.24     | 3,001.96   | 12,152.20     | 1,912.78      | 10,239.42    |
| Sanibel Island light station, Florida.....                            | ..... | 11,734.47    | .....      | 11,734.47     | 11,734.47     | 11,734.47    |
| Mosquito Inlet light station, Florida.....                            | 24    | 9,711.63     | .....      | 79,711.63     | 24,482.63     | 55,229.00    |
| Anclote Keys light station, Florida.....                              | 224   | 17,500.00    | .....      | 35,000.00     | 27,000.00     | 8,000.00     |
| Repairs of iron light-houses, Florida.....                            | ..... | 3,498.04     | .....      | 3,498.04      | 3,498.04      | 3,498.04     |
| Cape San Blas light station, Florida.....                             | ..... | 1,925.57     | 98.93      | 2,024.50      | .....         | 2,024.50     |
| Apalachicola range lights, Florida.....                               | ..... | 600.00       | .....      | 600.00        | 600.00        | 600.00       |
| Northwest Passage range lights, Florida.....                          | ..... | 180.00       | .....      | 180.00        | 180.00        | 180.00       |
| Rebecca Shoal light station, Florida.....                             | ..... | .....        | 22.60      | 22.60         | .....         | 22.60        |
| Lights for channels leading to Pensacola, Fla.....                    | ..... | .....        | .....      | .....         | .....         | .....        |
| Re-establishment of light-houses, Texas.....                          | 24    | .....        | 17,250.00  | 17,250.00     | 100.00        | 17,150.00    |
| South Pass pier lights, Mississippi River, Louisiana.....             | 513   | 20,000.00    | .....      | 20,000.00     | 7,500.00      | 12,500.00    |
| Calcasieu range light station, Louisiana.....                         | ..... | 5,623.87     | .....      | 5,623.87      | .....         | 5,623.87     |
| Red River lights, Louisiana.....                                      | ..... | 1,500.00     | .....      | 1,500.00      | .....         | 1,500.00     |
| Amite River light station, Louisiana.....                             | ..... | 1,305.09     | .....      | 1,305.09      | .....         | 1,305.09     |
| Detroit River light station, Michigan.....                            | ..... | 1,214.52     | .....      | 1,214.52      | .....         | 1,214.52     |
| .....                                                                 | ..... | 4,814.17     | .....      | 4,814.17      | .....         | 4,814.17     |
| Carried forward.....                                                  | ..... | 1,985,504.91 | 513,168.10 | 14,661,201.84 | 12,023,154.98 | 2,055,261.98 |

\*And prior.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                    | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropriations June 30, 1887. |
|--------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|-------------------------------------------|
|                                                        |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| CUSTOMS—continued.                                     |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Brought forward                                        |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Port Sanilac light station, Michigan                   |       |           |                    | \$1,985,504.91                             | \$12,162,528.83                                              | \$513,168.10                                 | \$14,661,201.84                                               | \$12,023,154.98                                         | \$502,784.88                                         | \$2,055,261.98                            |
| Pope Island light station, Michigan                    |       |           |                    | 10,600.00                                  |                                                              | 701.25                                       | 10,701.25                                                     | 5,000.00                                                |                                                      | 5,701.25                                  |
| St. Mary's River range lights, Michigan                |       |           |                    | 9,000.00                                   |                                                              |                                              | 9,000.00                                                      | 1,304.74                                                |                                                      | 7,695.26                                  |
| Little Traverse light station, Michigan                |       |           |                    | 11,000.00                                  |                                                              | 20.00                                        | 11,020.00                                                     | 11,020.00                                               |                                                      |                                           |
| Seul Choix Point light station, Michigan               |       |           |                    | 4,923.84                                   |                                                              |                                              | 4,923.84                                                      |                                                         |                                                      | 4,923.84                                  |
| Grosse Point light-ship                                |       | 24        | 225                |                                            | 15,000.00                                                    |                                              | 15,000.00                                                     | 1,000.00                                                |                                                      | 14,000.00                                 |
| Grand Island light station, Michigan                   |       | 24        | 225                |                                            | 3,000.00                                                     | 600.00                                       | 3,600.00                                                      | 3,600.00                                                |                                                      |                                           |
| Gray's Harbor light station, Washington Territory      |       | 24        | 513                |                                            | 150.00                                                       |                                              | 150.00                                                        | 150.00                                                  |                                                      |                                           |
| Destruction Island light station, Washington Territory |       |           |                    | 14,500.00                                  |                                                              |                                              | 14,500.00                                                     |                                                         |                                                      | 14,500.00                                 |
| Tillamook Head light station, Oregon                   |       | 24        | 224                | 39,000.00                                  | 45,000.00                                                    |                                              | 84,000.00                                                     |                                                         |                                                      | 84,000.00                                 |
| Cape Orford light station, Oregon                      |       | 24        | 142                | 1,729.32                                   |                                                              |                                              | 1,729.32                                                      |                                                         |                                                      | 1,729.32                                  |
| Cape Meares light station, Oregon                      |       | 24        | 513                |                                            | 2,000.00                                                     |                                              | 2,000.00                                                      | 1,015.00                                                |                                                      | 985.00                                    |
| Grand Marais light station, Minnesota                  |       |           |                    |                                            | 60,000.00                                                    |                                              | 60,000.00                                                     |                                                         |                                                      | 60,000.00                                 |
| Two Harbors light station, Minnesota                   |       | 24        | 225                |                                            |                                                              |                                              | 7,052.00                                                      |                                                         |                                                      | 7,052.00                                  |
| Milwaukee light station, Wisconsin                     |       | 24        | 225                |                                            | 10,000.00                                                    |                                              | 10,000.00                                                     | 1,000.00                                                |                                                      | 9,000.00                                  |
| Oakland Harbor light station, California               |       |           |                    |                                            | 15,000.00                                                    |                                              | 15,000.00                                                     | 1,000.00                                                |                                                      | 14,000.00                                 |
| Point Fernin light station, California                 |       |           |                    | 5,000.00                                   |                                                              |                                              | 5,000.00                                                      |                                                         |                                                      | 5,000.00                                  |
| Point Pines light station, California                  |       |           |                    | 300.00                                     |                                                              |                                              | 300.00                                                        |                                                         |                                                      | 300.00                                    |
| San Luis Obispo light station, California              |       | 24        | 513                | 1,367.85                                   |                                                              |                                              | 1,367.85                                                      |                                                         |                                                      | 1,367.85                                  |
| Northwest Seal Rock light station, California          |       | 24        | 513                | 10,000.00                                  | 50,000.00                                                    |                                              | 50,000.00                                                     |                                                         |                                                      | 50,000.00                                 |
| Angel Island fog signal, California                    |       | 24        | 224                |                                            | 120,000.00                                                   |                                              | 130,000.00                                                    | 55,000.00                                               |                                                      | 75,000.00                                 |
| Point Sur light station, California                    |       | 24        | 225, 513           |                                            | 550.00                                                       | .32                                          | 550.32                                                        | 550.00                                                  |                                                      | .32                                       |
| Survey of light-house sites                            | 1887  | 24        | 228                |                                            | 100,000.00                                                   |                                              | 100,000.00                                                    | 21,020.00                                               |                                                      | 78,980.00                                 |
| Do                                                     | 1886  |           |                    |                                            | 2,500.00                                                     |                                              | 2,500.00                                                      | 400.00                                                  |                                                      | 2,100.00                                  |
| Do                                                     | 1886  |           |                    |                                            |                                                              | 778.45                                       | 778.45                                                        |                                                         | 2,700.23                                             | 778.45                                    |
| Maintenance of lighted buoys                           | 1885  |           |                    | 2,700.23                                   |                                                              |                                              | 2,700.23                                                      |                                                         |                                                      |                                           |
| Steam tender for the Fourth district                   | 1886  |           |                    | 5,000.00                                   |                                                              |                                              | 5,000.00                                                      | 650.00                                                  |                                                      | 4,350.00                                  |
| Establishment and maintenance of lighted buoys         |       | 24        | 225                |                                            | 68,300.00                                                    | 839.31                                       | 69,139.31                                                     | 2,037.60                                                |                                                      | 67,101.71                                 |
| Laboratory of the Light-House Board                    |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Steam tender for the Pacific coast                     |       |           |                    | 6,916.38                                   |                                                              |                                              | 6,916.38                                                      |                                                         |                                                      | 6,916.38                                  |
| Steam revenue vessel for the Mississippi River         |       |           |                    | 3,000.00                                   |                                                              | 1,732.46                                     | 4,732.46                                                      |                                                         |                                                      | 4,732.46                                  |
| Lighting the Statue of Liberty, New York               |       |           |                    | 635.29                                     |                                                              |                                              | 635.29                                                        | 6.95                                                    |                                                      | 628.34                                    |
| Supply steamer for Atlantic and Gulf coasts            |       | 24        | 227                |                                            | 10,000.00                                                    |                                              | 10,000.00                                                     | 5,500.00                                                |                                                      | 4,500.00                                  |
| Steam tender for western rivers                        |       | 24        | 516                |                                            | 19,500.00                                                    |                                              | 19,500.00                                                     | 500.00                                                  |                                                      | 19,000.00                                 |
| Steam tender for southern coast                        |       | 24        | 513                |                                            | 147,500.00                                                   |                                              | 147,500.00                                                    |                                                         |                                                      | 147,500.00                                |
| Revenue steamer for southern coast                     |       | 24        | 513                |                                            | 40,000.00                                                    |                                              | 40,000.00                                                     |                                                         |                                                      | 40,000.00                                 |
|                                                        |       | 24        | 514                |                                            | 60,000.00                                                    |                                              | 60,000.00                                                     |                                                         |                                                      | 60,000.00                                 |



|                                                                                           |       |       |              |               |              |               |               |            |              |
|-------------------------------------------------------------------------------------------|-------|-------|--------------|---------------|--------------|---------------|---------------|------------|--------------|
| Repayment to importers, excess of deposits<br>deficiency .....                            | 24    | 261   | .....        | 200,000.00    | 5,213.94     | 205,213.94    | 205,211.35    | .....      | 2.50         |
| Repayment to importers, excess of charges<br>and commissions .....                        | ..... | ..... | 95,871.92    | .....         | .....        | 95,871.92     | 224.46        | .....      | 95,647.46    |
| Repayment to importers, excess prior to July<br>1, 1883 .....                             | 24    | 291   | .....        | 39            | .....        | 39            | .....         | .....      | .....        |
| Repayment to importers, excess (no limit) ..                                              | R. S. | 3689  | .....        | 4,456,495.55  | 345,268.41   | 4,801,763.96  | 4,801,763.96  | .....      | .....        |
| Debentures, drawbacks, bounties, or allow-<br>ances .....                                 | R. S. | 3689  | .....        | 7,426,091.28  | 974,352.01   | 8,400,443.29  | 8,400,443.29  | .....      | 5,770.16     |
| Do .....                                                                                  | ..... | ..... | 5,770.10     | .....         | .....        | 5,770.10      | .....         | .....      | .....        |
| Do .....                                                                                  | 24    | 291   | .....        | 236.42        | .....        | 236.42        | 236.42        | .....      | .....        |
| Debentures and other charges .....                                                        | R. S. | 3689  | .....        | 625.04        | .....        | 625.04        | 625.04        | .....      | .....        |
| Detection and prevention of frauds .....                                                  | ..... | ..... | .....        | .....         | 15,002.55    | 15,002.55     | 15,002.55     | .....      | .....        |
| Do .....                                                                                  | ..... | ..... | .....        | .....         | 132.86       | 132.86        | 132.86        | .....      | .....        |
| Refunding penalties, or charges erroneously<br>ly exacted .....                           | 23    | 59    | .....        | 421.95        | .....        | 421.95        | 421.95        | .....      | .....        |
| Refunding moneys erroneously received,<br>etc .....                                       | R. S. | 3689  | .....        | 377.34        | .....        | 377.34        | 377.34        | .....      | .....        |
| Extra pay to officers and men who served<br>in the Mexican war .....                      | 20    | 316   | .....        | 295.37        | .....        | 295.37        | 295.37        | .....      | .....        |
| Unclaimed merchandise .....                                                               | R. S. | 3689  | .....        | 849.42        | .....        | 849.42        | 849.42        | .....      | .....        |
| Services to American vessels .....                                                        | 23    | 5779  | .....        | 16,208.75     | .....        | 16,208.75     | 16,208.75     | .....      | .....        |
| Salaries and expenses, shipping service ..                                                | 23    | 5779  | 17,459.59    | 1,801.00      | .....        | 19,260.59     | 4,886.57      | .....      | 14,374.02    |
| Salaries, shipping service .....                                                          | 23    | 5779  | .....        | 50,559.19     | .....        | 50,559.19     | 50,559.19     | .....      | .....        |
| Refund to Baltimore, storage and lightage ..                                              | 24    | 262   | .....        | 624.00        | .....        | 624.00        | 624.00        | .....      | .....        |
| Refund to Baltimore, George Hall & Co. ....                                               | 24    | 262   | .....        | 339.90        | .....        | 339.90        | 339.90        | .....      | .....        |
| Refund to Baltimore, Bee Line Transpor-<br>tation Company .....                           | 24    | 262   | .....        | 297.40        | .....        | 297.40        | 297.40        | .....      | .....        |
| Refund to Baltimore, Antone Salazer .....                                                 | 24    | 262   | .....        | 132.94        | .....        | 132.94        | .....         | .....      | 132.94       |
| Refund to Baltimore, Thomas Thomas .....                                                  | 24    | 263   | .....        | 40.00         | .....        | 40.00         | .....         | .....      | 40.00        |
| Relief of certain employes, twelfth light<br>district .....                               | 24    | 872   | .....        | 18,463.65     | .....        | 18,463.65     | 18,463.65     | .....      | .....        |
| Payment to W. G. Holden .....                                                             | 24    | 262   | .....        | 95.00         | .....        | 95.00         | 95.00         | .....      | .....        |
| Payment to J. M. Curree .....                                                             | 24    | 262   | .....        | 12.50         | .....        | 12.50         | 12.50         | .....      | .....        |
| Payment of judgment to Wm. H. Lears .....                                                 | 24    | 262   | .....        | 289.38        | .....        | 289.38        | 289.38        | .....      | .....        |
| Payment of judgment to Caesar Gendolfo ..                                                 | 24    | 263   | .....        | 551.63        | .....        | 551.63        | 551.63        | .....      | .....        |
| Reimbursement for losses sustained by<br>burning of the light-house tender <i>Lily</i> .. | 24    | 820   | .....        | 5,000.00      | 2,946.00     | 7,946.00      | 5,000.00      | .....      | 2,946.00     |
| Total customs .....                                                                       | ..... | ..... | 2,236,731.43 | 25,110,836.93 | 1,860,755.66 | 29,208,324.02 | 25,656,688.78 | 585,617.97 | 2,966,017.27 |
| INTERIOR CIVIL.                                                                           |       |       |              |               |              |               |               |            |              |
| Salaries, office of Secretary .....                                                       | 1887  | 24    | 199,343,345  | 194,437.23    | 29.10        | 194,466.33    | 189,000.00    | .....      | 5,466.33     |
| Do .....                                                                                  | 1886  | ..... | .....        | .....         | 197.77       | 1,827.77      | .....         | .....      | 1,827.77     |
| Do .....                                                                                  | 1885  | ..... | 1,630.00     | .....         | .....        | 3,679.65      | .....         | 3,679.65   | .....        |
| Contingent expenses, Department of the In-<br>terior .....                                | 1887  | 24    | 203          | 125,000.00    | 1,283.74     | 126,283.74    | 95,000.09     | .....      | 31,283.74    |
| Carried forward .....                                                                     | ..... | ..... | 5,309.65     | 319,437.23    | 1,510.61     | 326,257.49    | 284,000.00    | 3,679.65   | 38,577.84    |

\* Act June 16, † Act August 4.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                        | Year.            | Statutes. |                       | Balances of ap-<br>propriations<br>July 1, 1886. | Appropri-<br>ations for the<br>fiscal year end-<br>ing June 30,<br>1887. | Repayments<br>made during<br>the fiscal year<br>1887. | Aggregate<br>available for<br>the fiscal year<br>ending June<br>30, 1887. | Payments dur-<br>ing the fiscal<br>year ending<br>June 30, 1887. | Amounts car-<br>ried to the<br>surplus fund<br>June 30, 1887. | Balances of<br>appropri-<br>ations June<br>30, 1887. |
|------------------------------------------------------------|------------------|-----------|-----------------------|--------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------------|
|                                                            |                  | Vol.      | Page or sec-<br>tion. |                                                  |                                                                          |                                                       |                                                                           |                                                                  |                                                               |                                                      |
| INTERIOR CIVIL—continued.                                  |                  |           |                       |                                                  |                                                                          |                                                       |                                                                           |                                                                  |                                                               |                                                      |
| Brought forward                                            |                  |           |                       | \$5,309.65                                       | \$319,437.23                                                             | \$1,510.61                                            | \$326,257.49                                                              | \$284,000.00                                                     | \$3,679.65                                                    | \$38,577.84                                          |
| Contingent expenses, Department of the In-<br>terior       | 1886             |           |                       | 23,432.45                                        |                                                                          | 2,774.64                                              | 26,207.09                                                                 | 15,000.00                                                        |                                                               | 11,207.09                                            |
| Do                                                         | 1885             |           |                       | 127.25                                           |                                                                          | 663.40                                                | 790.65                                                                    | 70.38                                                            | 720.27                                                        |                                                      |
| Do                                                         | 1884             | 24        | 270                   |                                                  | 127.50                                                                   |                                                       | 127.50                                                                    | 127.50                                                           |                                                               |                                                      |
| Do                                                         | *1883            | 24        | 290                   |                                                  | 2.14                                                                     |                                                       | 2.14                                                                      | 2.14                                                             |                                                               |                                                      |
| Library, Department of the Interior                        | 1887             | 24        | 203                   |                                                  | 500.00                                                                   |                                                       | 500.00                                                                    | 500.00                                                           |                                                               |                                                      |
| Do                                                         | 1885             |           |                       | 4.25                                             |                                                                          |                                                       | 4.25                                                                      |                                                                  | 4.25                                                          |                                                      |
| Expenses special land inspector, Interior<br>Department    |                  | 24        | 299                   |                                                  | 5,000.00                                                                 |                                                       | 5,000.00                                                                  | 2,670.50                                                         |                                                               | 2,329.50                                             |
| Interstate Commerce Commission                             | {1887}<br>{1888} | 24        | 367                   |                                                  | 100,000.00                                                               |                                                       | 100,000.00                                                                | 15,181.03                                                        |                                                               | 84,818.97                                            |
| Postage to Postal Union countries                          | 1887             | 24        | 203                   |                                                  | 5,000.00                                                                 |                                                       | 5,000.00                                                                  | 3,000.00                                                         |                                                               | 2,000.00                                             |
| Do                                                         | 1886             |           |                       | 2,000.00                                         |                                                                          |                                                       | 2,000.00                                                                  | 135.00                                                           |                                                               | 1,865.00                                             |
| Do                                                         | 1885             |           |                       | 2,660.00                                         |                                                                          |                                                       | 2,660.00                                                                  |                                                                  | 2,660.00                                                      |                                                      |
| Do                                                         | *1884            |           |                       |                                                  |                                                                          | 258.31                                                | 258.31                                                                    |                                                                  | 258.31                                                        |                                                      |
| Rent of buildings, Department of Interior                  | 1887             | 24        | 203, 345, 345         |                                                  | 25,079.18                                                                |                                                       | 25,079.18                                                                 | 25,059.93                                                        |                                                               | 19.25                                                |
| Do                                                         | 1886             |           |                       | 20,475.79                                        |                                                                          |                                                       | 20,475.79                                                                 | 200.00                                                           |                                                               | 20,275.79                                            |
| Do                                                         | 1885             |           |                       | 481.16                                           |                                                                          |                                                       | 481.16                                                                    |                                                                  | 481.16                                                        |                                                      |
| Publishing biennial Register                               |                  |           |                       | 2.78                                             |                                                                          |                                                       | 2.78                                                                      |                                                                  |                                                               | 2.78                                                 |
| Stationery, Department of Interior                         | 1887             | 24        | 203                   |                                                  | 72,000.00                                                                | 7,027.69                                              | 79,027.69                                                                 | 44,083.87                                                        |                                                               | 34,943.82                                            |
| Do                                                         | 1886             |           |                       | 27,601.91                                        |                                                                          | 1,935.86                                              | 29,537.77                                                                 | 17,000.00                                                        |                                                               | 12,537.77                                            |
| Do                                                         | 1885             |           |                       | 254.54                                           |                                                                          |                                                       | 254.54                                                                    |                                                                  | 254.54                                                        |                                                      |
| Maps of the United States                                  | 1887             | 24        | 200                   |                                                  | 10,000.00                                                                |                                                       | 10,000.00                                                                 | 7,000.00                                                         |                                                               | 3,000.00                                             |
| Do                                                         | 1886             |           |                       | 3,737.65                                         |                                                                          | 120.00                                                | 3,857.65                                                                  | 1,261.00                                                         |                                                               | 2,596.65                                             |
| Additional copies maps of the United States.               | 1887             | 24        | 347                   |                                                  | 10,125.00                                                                |                                                       | 10,125.00                                                                 | 10,125.00                                                        |                                                               |                                                      |
| Stable and carpenter shop, House of Repre-<br>sentatives.  |                  | 24        | 434                   |                                                  | 6,500.00                                                                 |                                                       | 6,500.00                                                                  | 5,500.00                                                         |                                                               | 1,000.00                                             |
| Investigation of the affairs of bonded Pacific<br>Railroad |                  | 24        | 491                   |                                                  | 100,000.00                                                               |                                                       | 100,000.00                                                                | 19,051.44                                                        |                                                               | 80,948.56                                            |
| Salaries, General Land Office                              | 1887             | 24        | 203, 343, 345         |                                                  | 487,406.71                                                               | 4.55                                                  | 487,411.26                                                                | 480,000.00                                                       |                                                               | 7,411.26                                             |
| Do                                                         | 1886             |           |                       | 8,850.00                                         |                                                                          |                                                       | 8,850.00                                                                  | 78.05                                                            |                                                               | 8,771.95                                             |
| Do                                                         | 1885             |           |                       | 4,403.45                                         |                                                                          |                                                       | 4,403.45                                                                  |                                                                  | 4,403.45                                                      |                                                      |
| Contingent expenses, General Land Office                   | *1884            |           |                       |                                                  |                                                                          | 30.00                                                 | 30.00                                                                     |                                                                  | 30.00                                                         |                                                      |
| Do                                                         | *1883            | 24        | 290                   |                                                  | 134.30                                                                   |                                                       | 134.30                                                                    | .40                                                              |                                                               | 133.90                                               |
| Do                                                         | 1883             |           |                       | 104.55                                           |                                                                          |                                                       | 104.55                                                                    |                                                                  |                                                               | 104.55                                               |
| Do                                                         | *1882            |           |                       | 19.50                                            |                                                                          |                                                       | 19.50                                                                     |                                                                  |                                                               | 19.50                                                |
| Expenses of inspectors, General Land Office.               | 1887             | 24        | 200                   |                                                  | 10,000.00                                                                |                                                       | 10,000.00                                                                 | 4,625.81                                                         |                                                               | 5,374.19                                             |
| Do                                                         | 1886             |           |                       | 5,374.98                                         |                                                                          | 477.52                                                | 5,852.50                                                                  | 1,217.31                                                         |                                                               | 4,635.19                                             |
| Do                                                         | 1885             |           |                       | 2,573.08                                         |                                                                          |                                                       | 2,573.08                                                                  | 117.08                                                           | 2,456.00                                                      |                                                      |







## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                         | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|-------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                             |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| INTERIOR CIVIL—continued.                                   |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward                                             | 1885  |           |                    | \$615,568.09                               | \$4,634,280.48                                               | \$30,312.94                                  | \$5,280,161.51                                                | \$4,241,810.22                                          | \$150,624.44                                         | \$887,726.85                                |
| Salaries, Patent Office                                     | 1886  |           |                    | 11,684.75                                  |                                                              |                                              | 11,684.75                                                     |                                                         | 11,684.75                                            |                                             |
| Foreign exchange, Patent Office                             | 1885  |           |                    | 2,000.00                                   |                                                              |                                              | 2,000.00                                                      | 184.30                                                  |                                                      | 1,815.70                                    |
| Do                                                          | 1885  |           |                    | 1,085.20                                   |                                                              |                                              | 1,085.20                                                      |                                                         |                                                      |                                             |
| Photolithographing, Patent Office                           | 1887  | 24        | 201                |                                            | 90,000.00                                                    |                                              | 90,000.00                                                     | 75,000.00                                               |                                                      | 15,000.00                                   |
| Do                                                          | 1886  |           |                    | 7,000.00                                   |                                                              |                                              | 7,059.81                                                      | 7,000.00                                                |                                                      | 59.81                                       |
| Do                                                          | 1885  |           |                    | 6,328.01                                   |                                                              |                                              | 6,328.01                                                      |                                                         | 6,328.01                                             |                                             |
| Plates for Patent Office, Official Gazette                  | 1886  | 24        | 270                | 4,000.00                                   | 500.00                                                       | 6.70                                         | 4,506.70                                                      | 4,357.60                                                |                                                      | 149.10                                      |
| Do                                                          | 1885  |           |                    | 2,385.60                                   |                                                              |                                              | 2,385.60                                                      |                                                         | 2,385.60                                             |                                             |
| Official Gazette, Patent Office                             | 1887  | 24        | 201                |                                            | 44,000.00                                                    |                                              | 44,000.00                                                     | 44,000.00                                               |                                                      |                                             |
| Scientific library, Patent Office                           | 1887  | 24        | 201                |                                            | 3,000.00                                                     |                                              | 3,000.00                                                      | 3,000.00                                                |                                                      |                                             |
| Do                                                          | 1886  |           |                    |                                            |                                                              | 3.66                                         | 3.66                                                          |                                                         |                                                      | 3.66                                        |
| Do                                                          | 1885  |           |                    | .08                                        |                                                              |                                              | .08                                                           |                                                         | .08                                                  |                                             |
| Public use of inventions and depending suits, Patent Office | 1887  | 24        | 201                |                                            | 1,000.00                                                     | .75                                          | 1,000.75                                                      | 500.00                                                  |                                                      | 500.75                                      |
| Do                                                          | 1886  |           |                    | 1,000.00                                   |                                                              |                                              | 1,000.00                                                      |                                                         |                                                      | 1,000.00                                    |
| Do                                                          | 1885  |           |                    | 934.80                                     |                                                              |                                              | 934.80                                                        |                                                         | 934.80                                               |                                             |
| Salaries, Railroad Office                                   | 1887  | 24        | 202                |                                            | 14,420.00                                                    |                                              | 14,420.00                                                     | 14,004.54                                               |                                                      | 415.46                                      |
| Do                                                          | 1886  |           |                    | 420.00                                     |                                                              | 70.20                                        | 490.20                                                        |                                                         |                                                      | 490.20                                      |
| Do                                                          | 1885  |           |                    | 29.27                                      |                                                              |                                              | 29.27                                                         |                                                         | 29.27                                                |                                             |
| Traveling expenses, Railroad Office                         | 1887  | 24        | 202                |                                            | 3,000.00                                                     |                                              | 3,499.25                                                      | 2,400.00                                                |                                                      | 1,099.25                                    |
| Do                                                          | 1886  |           |                    | 500.00                                     |                                                              | 1,069.51                                     | 1,569.51                                                      |                                                         |                                                      | 1,569.51                                    |
| Do                                                          | 1885  |           |                    | 1,522.31                                   |                                                              |                                              | 1,522.31                                                      |                                                         | 1,522.31                                             |                                             |
| Do                                                          | *1884 |           |                    |                                            |                                                              | 8.20                                         | 8.20                                                          |                                                         | 8.20                                                 |                                             |
| Salaries, office Architect of the Capitol                   | 1887  | 24        | 202, 203           |                                            | 18,364.00                                                    |                                              | 18,364.00                                                     | 18,364.00                                               |                                                      |                                             |
| Salaries, office Geological Survey                          | 1887  | 24        | 203                |                                            | 35,540.00                                                    |                                              | 35,540.00                                                     | 34,980.94                                               |                                                      | 559.06                                      |
| Do                                                          | 1886  |           |                    | 530.54                                     |                                                              |                                              | 530.54                                                        |                                                         |                                                      | 530.54                                      |
| Do                                                          | 1885  |           |                    | 165.50                                     |                                                              |                                              | 165.50                                                        |                                                         | 165.50                                               |                                             |
| Office surveyor-general of Arizona:                         |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Salaries                                                    | 1887  | 24        | 203                |                                            | 4,000.00                                                     |                                              | 4,000.00                                                      | 4,000.00                                                |                                                      |                                             |
| Do                                                          | 1886  |           |                    |                                            |                                                              | 1.63                                         | 1.63                                                          |                                                         |                                                      | 1.63                                        |
| Do                                                          | 1885  |           |                    | 1.93                                       |                                                              |                                              | 1.93                                                          |                                                         | 1.93                                                 |                                             |
| Contingent expenses                                         | 1887  | 24        | 203                |                                            | 1,500.00                                                     |                                              | 1,500.00                                                      | 1,500.00                                                |                                                      |                                             |
| Do                                                          | 1886  |           |                    | .05                                        |                                                              | 3.10                                         | 3.15                                                          | 2.66                                                    |                                                      | .49                                         |
| Do                                                          | 1885  |           |                    | 2.02                                       |                                                              |                                              | 2.02                                                          |                                                         | 2.02                                                 |                                             |
| Do                                                          | 1884  | 24        | 271                |                                            | 24.70                                                        |                                              | 24.70                                                         | 24.70                                                   |                                                      |                                             |
| Office surveyor-general of California:                      |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Salaries                                                    | 1887  | 24        | 204, 343, 345      |                                            | 8,710.20                                                     |                                              | 8,710.20                                                      | 8,710.20                                                |                                                      | 6,337.58                                    |
| Do                                                          | 1886  |           |                    | 5,718.64                                   |                                                              | 618.94                                       | 6,337.58                                                      |                                                         |                                                      |                                             |
| Do                                                          | 1885  |           |                    | 1.07                                       |                                                              |                                              | 1.07                                                          |                                                         | 1.07                                                 |                                             |



|                                          |       |    |     |              |           |              |              |            |            |
|------------------------------------------|-------|----|-----|--------------|-----------|--------------|--------------|------------|------------|
| Contingent expenses                      | 1887  | 24 | 204 | 2,000.00     | 429.99    | 2,000.00     | 2,000.00     | 1,017.43   | 429.99     |
| Do                                       | 1886  |    |     |              |           |              |              |            |            |
| Do                                       | 1885  |    |     |              |           |              |              | 1,017.43   |            |
| Office surveyor-general of Colorado:     |       |    |     |              |           |              |              |            |            |
| Salaries                                 | 1887  | 24 | 204 | 5,500.00     |           | 5,500.00     | 5,145.83     |            | 354.17     |
| Do                                       | 1886  |    |     |              |           |              |              |            | 2.11       |
| Do                                       | 1885  |    |     |              |           |              |              | 2.12       |            |
| Contingent expenses                      | 1887  | 24 | 204 | 1,500.00     |           | 1,500.00     | 1,500.00     |            |            |
| Do                                       | 1885  |    |     |              |           |              |              | .62        |            |
| Do                                       | *1883 | 24 | 290 | .06          |           | .06          | .06          |            |            |
| Office surveyor-general of Dakota:       |       |    |     |              |           |              |              |            |            |
| Salaries                                 | 1887  | 24 | 204 | 5,000.00     |           | 5,000.00     | 5,000.00     |            |            |
| Do                                       | 1886  |    |     |              |           |              |              |            | 4,991.10   |
| Do                                       | 1885  |    |     |              |           |              |              | 646.15     |            |
| Contingent expenses                      | 1887  | 24 | 204 | 2,500.00     |           | 2,500.00     | 2,500.00     |            |            |
| Do                                       | 1886  |    |     |              |           |              |              | 144.11     | 140.14     |
| Do                                       | 1885  |    |     |              |           |              |              | 1.26       |            |
| Office surveyor-general of Florida:      |       |    |     |              |           |              |              |            |            |
| Salaries                                 | 1887  | 24 | 204 | 3,600.00     |           | 3,600.00     | 3,600.00     |            |            |
| Do                                       | 1886  |    |     |              |           |              |              |            | 166.37     |
| Do                                       | 1885  |    |     |              |           |              |              | 623.38     |            |
| Contingent expenses                      | 1887  | 24 | 204 | 1,000.00     |           | 1,000.00     | 1,000.00     |            |            |
| Do                                       | 1886  |    |     |              |           |              |              | 43.60      | 43.60      |
| Do                                       | 1885  |    |     |              |           |              |              | 194.09     |            |
| Office of surveyor-general of Idaho:     |       |    |     |              |           |              |              |            |            |
| Salaries                                 | 1887  | 24 | 204 | 4,000.00     |           | 4,000.00     | 4,000.00     |            |            |
| Do                                       | 1886  |    |     |              |           |              |              |            | 47.22      |
| Do                                       | 1885  |    |     |              |           |              |              | 1.95       |            |
| Contingent expenses                      | 1886  | 24 | 204 | 1,500.00     |           | 1,500.00     | 1,500.00     |            |            |
| Do                                       | 1886  |    |     |              |           |              |              | 10.54      | 10.54      |
| Do                                       | *1883 | 24 | 290 | 3.00         |           | 3.00         | 3.00         |            |            |
| Office of surveyor-general of Louisiana: |       |    |     |              |           |              |              |            |            |
| Salaries                                 | 1887  | 24 | 204 | 4,800.00     |           | 4,800.00     | 4,133.74     |            | 1,038.76   |
| Do                                       | 1886  |    |     |              |           |              |              |            | 1.94       |
| Do                                       | 1885  |    |     |              |           |              |              | .70        |            |
| Contingent expenses                      | 1887  | 24 | 204 | 3,000.00     |           | 3,000.00     | 3,000.00     |            | 294.90     |
| Do                                       | 1885  |    |     |              |           |              |              | .25        |            |
| Office of surveyor-general of Minnesota: |       |    |     |              |           |              |              |            |            |
| Salaries                                 | 1887  | 24 | 204 | 3,800.00     |           | 3,800.00     | 3,800.00     |            | 191.20     |
| Do                                       | 1886  |    |     |              |           |              |              |            | 3,467.76   |
| Do                                       | 1885  |    |     |              |           |              |              | 741.22     |            |
| Contingent expenses                      | 1887  | 24 | 204 | 1,000.00     |           | 1,000.00     | 850.00       |            | 262.44     |
| Do                                       | 1886  |    |     |              |           |              |              | 225.70     | 225.70     |
| Do                                       | 1885  |    |     |              |           |              |              | 124.79     |            |
| Office of surveyor-general of Montana:   |       |    |     |              |           |              |              |            |            |
| Salaries                                 | 1887  | 24 | 204 | 5,500.00     |           | 5,500.00     | 5,500.00     |            |            |
| Do                                       | 1886  |    |     |              |           |              |              |            | 2,418.43   |
| Do                                       | 1885  |    |     |              |           |              |              | 3.63       |            |
| Carried forward                          |       |    |     | 4,903,042.44 | 35,572.29 | 5,612,852.49 | 4,503,375.76 | 178,130.77 | 931,345.96 |

\*And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued,

| Specific objects of appropriations.              | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|--------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                  |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| INTERIOR CIVIL—continued.                        |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward .....                            |       |           |                    | \$674,237.76                               | \$4,903,042.44                                               | \$35,572.29                                  | \$5,612,852.49                                                | \$4,503,375.76                                          | \$178,130.77                                         | \$931,345.96                                |
| Office of Surveyor-General of Montana—Continued. |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Contingent expenses .....                        | 1887  | 24        | 240                |                                            | 2,250.00                                                     |                                              | 2,250.00                                                      | 2,250.00                                                |                                                      |                                             |
| Do .....                                         | 1886  |           |                    | 440.50                                     |                                                              | 160.20                                       | 600.70                                                        |                                                         |                                                      | 600.70                                      |
| Do .....                                         | 1885  |           |                    | 1.35                                       |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Office of surveyor-general of Nebraska and Iowa: |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Salaries .....                                   | 1887  | 24        | 343,345            |                                            | 509.59                                                       |                                              | 1.35                                                          |                                                         | 1.35                                                 |                                             |
| Do .....                                         | 1886  |           |                    |                                            |                                                              | .02                                          | 509.59                                                        | 509.59                                                  |                                                      | .02                                         |
| Contingent expenses .....                        | 1887  | 24        | 343,345            |                                            | 127.40                                                       |                                              | 127.40                                                        | 127.40                                                  |                                                      |                                             |
| Do .....                                         | 1886  |           |                    |                                            |                                                              | 252.49                                       | 252.49                                                        |                                                         |                                                      | 252.49                                      |
| Do .....                                         | 1885  |           |                    | 184.50                                     |                                                              |                                              | 184.50                                                        |                                                         | 184.50                                               |                                             |
| Office of surveyor-general of Nevada:            |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Salaries .....                                   | 1887  | 24        | 204                |                                            | 3,300.00                                                     | 843.40                                       | 4,143.40                                                      | 3,826.23                                                |                                                      | 317.17                                      |
| Do .....                                         | 1886  |           |                    |                                            |                                                              | 2.72                                         | 2.72                                                          |                                                         |                                                      | 2.72                                        |
| Do .....                                         | 1885  |           |                    | 46.04                                      |                                                              |                                              | 46.04                                                         |                                                         | 46.04                                                |                                             |
| Contingent expenses .....                        | 1887  | 24        | 204                |                                            | 1,000.00                                                     | 334.92                                       | 1,334.92                                                      | 1,211.01                                                |                                                      | 123.91                                      |
| Do .....                                         | 1886  |           |                    |                                            |                                                              | 351.05                                       | 351.05                                                        |                                                         |                                                      | 351.05                                      |
| Do .....                                         | 1885  |           |                    | 228.09                                     |                                                              |                                              | 228.09                                                        |                                                         | 228.09                                               |                                             |
| Office of surveyor-general of New Mexico:        |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Salaries .....                                   | 1887  | 24        | 204                |                                            | 5,500.00                                                     | 122.21                                       | 5,622.21                                                      | 5,622.21                                                |                                                      |                                             |
| Do .....                                         | 1886  |           |                    |                                            |                                                              | .40                                          | .40                                                           |                                                         |                                                      | .40                                         |
| Do .....                                         | 1885  |           |                    | 3.24                                       |                                                              |                                              | 3.24                                                          |                                                         | 3.24                                                 |                                             |
| Contingent expenses .....                        | 1887  | 24        | 204                |                                            | 1,500.00                                                     | 114.83                                       | 1,614.83                                                      | 1,614.12                                                |                                                      | .71                                         |
| Do .....                                         | 1886  |           |                    |                                            |                                                              | .94                                          | .94                                                           | .71                                                     |                                                      | .23                                         |
| Do .....                                         | 1885  |           |                    | .04                                        |                                                              |                                              | .04                                                           |                                                         | .04                                                  |                                             |
| Office of surveyor-general of Oregon:            |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Salaries .....                                   | 1887  | 24        | 204                |                                            | 3,300.00                                                     | 825.00                                       | 4,125.00                                                      | 4,125.00                                                |                                                      |                                             |
| Contingent expenses .....                        | 1887  | 24        | 204                |                                            | 1,200.00                                                     | 300.00                                       | 1,500.00                                                      | 1,200.00                                                |                                                      | 300.00                                      |
| Do .....                                         | 1886  |           |                    | 600.00                                     |                                                              | 136.95                                       | 736.95                                                        | .99                                                     |                                                      | 735.96                                      |
| Do .....                                         | 1885  |           |                    | 545.35                                     |                                                              |                                              | 545.35                                                        |                                                         | 545.35                                               |                                             |
| Office of surveyor-general of Utah:              |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Salaries .....                                   | 1887  | 24        | 205                |                                            | 3,500.00                                                     |                                              | 3,500.00                                                      | 3,275.81                                                |                                                      | 224.19                                      |
| Contingent expenses .....                        | 1887  | 24        | 205                |                                            | 1,400.00                                                     |                                              | 1,400.00                                                      | 1,400.00                                                |                                                      |                                             |
| Do .....                                         | 1886  |           |                    | 1.80                                       |                                                              |                                              | 1.80                                                          |                                                         |                                                      | 1.80                                        |
| Do .....                                         | 1885  |           |                    | 4.36                                       |                                                              |                                              | 4.36                                                          |                                                         | 4.36                                                 |                                             |
| Office of surveyor-general of Washington:        |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Salaries .....                                   | 1887  | 24        | 205                |                                            | 5,500.00                                                     |                                              | 5,500.00                                                      | 5,500.00                                                |                                                      | 732.02                                      |
| Do .....                                         | 1886  |           |                    | 1,242.90                                   |                                                              |                                              | 1,242.90                                                      | 510.88                                                  |                                                      |                                             |



|                                                                   |       |       |               |              |              |           |              |            |              |
|-------------------------------------------------------------------|-------|-------|---------------|--------------|--------------|-----------|--------------|------------|--------------|
| Do.....                                                           | 1885  | 24    | 271           | .....        | 495.00       | .....     | 495.00       | .....      | .....        |
| Do.....                                                           | 1884  | 24    | 271           | .....        | 1,050.00     | .....     | 1,050.00     | .....      | .....        |
| Contingent expenses                                               | 1887  | 24    | 205           | .....        | 1,500.00     | .....     | 1,500.00     | .....      | .....        |
| Do.....                                                           | 1886  | ..... | .....         | 395.65       | .....        | .....     | 187.50       | .....      | 208.15       |
| Office of surveyor-general of Wyoming:                            |       |       |               |              |              |           |              |            |              |
| Salaries                                                          | 1887  | 24    | 205           | .....        | 4,000.00     | .....     | 4,000.00     | .....      | .....        |
| Do.....                                                           | 1886  | ..... | .....         | 41.67        | .....        | 11.11     | 41.67        | .....      | 11.11        |
| Do.....                                                           | 1885  | ..... | .....         | 2.48         | .....        | .....     | .....        | 2.48       | .....        |
| Contingent expenses                                               | 1887  | 24    | 205           | .....        | 1,500.00     | .....     | 925.00       | .....      | 575.00       |
| Do.....                                                           | 1886  | ..... | .....         | 172.70       | .....        | 195.03    | 367.73       | .....      | 367.73       |
| Do.....                                                           | 1885  | ..... | .....         | .93          | .....        | .....     | .93          | .....      | .....        |
| Relief of settlers and purchasers of lands in Nebraska and Kansas |       | 24    | 550           | .....        | 250,000.00   | .....     | .....        | .....      | 250,000.00   |
| Salaries and commissions of registers and receivers               | 1887  | 24    | 239           | .....        | 490,000.00   | 8,892.61  | 494,219.25   | .....      | 4,673.36     |
| Do.....                                                           | 1886  | ..... | .....         | 36,671.39    | .....        | 13,892.85 | 11,743.33    | .....      | 38,820.91    |
| Do.....                                                           | 1885  | ..... | .....         | 28,911.93    | .....        | 8.52      | 879.71       | 28,040.74  | .....        |
| Do.....                                                           | 1884  | ..... | .....         | 5,549.62     | .....        | .....     | 5,549.62     | 5,549.62   | .....        |
| Do.....                                                           | 1884* | ..... | .....         | .....        | .....        | 679.94    | 679.94       | 679.94     | .....        |
| Do.....                                                           | 1884† | 18    | 418           | .....        | 2,354.34     | 99.43     | 2,453.77     | .....      | .....        |
| Do.....                                                           | 1883* | 24    | 290, 298, 303 | .....        | 1,017.53     | .....     | 1,017.53     | .....      | .....        |
| Do.....                                                           | 1882* | ..... | .....         | 21.36        | .....        | .....     | 21.36        | .....      | 21.36        |
| Expenses of depositing public moneys                              | 1887  | 24    | 239           | .....        | 10,000.00    | 170.63    | 8,624.19     | .....      | 1,546.44     |
| Do.....                                                           | 1886  | ..... | .....         | 6,411.02     | .....        | 723.22    | 1,840.35     | .....      | 5,293.89     |
| Do.....                                                           | 1885  | ..... | .....         | 6,007.66     | .....        | 52.75     | 29.95        | 6,030.46   | .....        |
| Do.....                                                           | 1884* | ..... | .....         | .....        | .....        | 128.90    | .....        | 128.90     | .....        |
| Do.....                                                           | 1884† | 18    | 418           | .....        | 126.35       | 4.00      | 130.35       | .....      | .....        |
| Do.....                                                           | 1883* | 24    | 290, 298      | .....        | 148.32       | .....     | 147.72       | .....      | .....        |
| Contingent expenses land offices                                  | 1887  | 24    | 239           | .....        | 120,000.00   | .....     | 118,901.69   | .....      | 5,036.96     |
| Do.....                                                           | 1886  | ..... | .....         | 47,612.60    | .....        | 3,938.65  | 2,558.35     | .....      | 48,118.36    |
| Do.....                                                           | 1885  | ..... | .....         | 17,229.81    | .....        | 3,064.11  | 428.16       | 17,008.12  | .....        |
| Do.....                                                           | 1884* | ..... | .....         | .....        | .....        | 206.47    | 1,782.44     | 1,782.44   | .....        |
| Do.....                                                           | 1884† | 18    | 418           | .....        | 1.37         | 9.89      | 11.26        | .....      | .....        |
| Do.....                                                           | 1883* | 24    | 290, 304      | .....        | 873.66       | .....     | 867.67       | .....      | 5.99         |
| Depredations on public timber                                     | 1887  | 24    | 239           | .....        | 75,000.00    | .....     | 61,872.57    | .....      | 13,127.43    |
| Do.....                                                           | 1886  | ..... | .....         | 25,383.93    | .....        | 712.16    | 14,822.50    | .....      | 11,273.64    |
| Do.....                                                           | 1885  | 24    | 271           | .....        | 139.80       | .....     | 162.00       | 35.78      | .....        |
| Do.....                                                           | 1884* | ..... | .....         | 57.93        | .....        | 400.00    | 400.00       | 400.00     | .....        |
| Do.....                                                           | 1883* | 24    | .....         | 341.54       | .....        | .....     | 341.54       | .....      | .....        |
| Do.....                                                           | 1882* | ..... | .....         | 70.75        | .....        | .....     | 26.75        | .....      | 434.54       |
| Protecting the public lands                                       | 1887  | 4     | 239           | .....        | 90,000.00    | 1.30      | 76,811.95    | .....      | 70.75        |
| Do.....                                                           | 1886  | ..... | .....         | 21,348.58    | .....        | 665.06    | 11,781.72    | .....      | 13,189.35    |
| Do.....                                                           | 1885  | ..... | .....         | 2,674.42     | .....        | 3,016.82  | 1,102.84     | 4,588.40   | 10,231.92    |
| Do.....                                                           | 1884  | 24    | 304           | .....        | 113.64       | .....     | 113.64       | .....      | 113.64       |
| Do.....                                                           | 1884* | ..... | .....         | .....        | .....        | 8.91      | 8.91         | 8.91       | .....        |
| Surveying the public lands                                        | 1887  | 24    | 240           | .....        | 50,000.00    | .....     | 18,847.80    | .....      | 31,152.20    |
| Do.....                                                           | 1886  | ..... | .....         | 265,550.40   | .....        | 603.94    | 20,307.36    | .....      | 245,846.98   |
| Carried forward.....                                              |       |       |               | 1,141,992.40 | 6,030,910.73 | 78,286.16 | 5,392,337.65 | 243,742.00 | 1,615,109.64 |

\* And prior.

† And prior, transfer.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                                       | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of ap- propri- ations June 30, 1887. |
|-------------------------------------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|-----------------------------------------------|
|                                                                                           |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                               |
| INTERIOR CIVIL—continued.                                                                 |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                               |
| Brought forward                                                                           | 1885  |           |                    | \$1,141,992.40                             | \$6,030,910.73                                               | \$78,286.16                                  | \$7,251,189.29                                                | \$5,392,337.65                                          | \$243,742.00                                         | \$1,615,109.64                                |
| Surveying the public lands                                                                | 1884* |           |                    | 118,223.93                                 |                                                              |                                              | 118,223.93                                                    | 42,644.26                                               | 75,579.67                                            |                                               |
| Do                                                                                        | 1883* | 24        | 290, 304           |                                            | 5,081.32                                                     | 26.50                                        | 5,081.32                                                      | 4,661.10                                                | 26.50                                                | 420.22                                        |
| Do                                                                                        | 1882* |           |                    | 98.00                                      |                                                              |                                              | 98.00                                                         |                                                         |                                                      | 98.00                                         |
| Expenses of hearings in land entries                                                      | 1887  | 24        | 239                |                                            | 20,000.00                                                    | 4,968.63                                     | 24,968.63                                                     | 22,832.22                                               |                                                      | 2,136.41                                      |
| Do                                                                                        | 1886  |           |                    | 17,117.97                                  |                                                              | 1,751.45                                     | 18,869.42                                                     | 9,912.37                                                |                                                      | 8,957.05                                      |
| Settlement of claims for swamp lands, etc.                                                | 1887  | 24        | 240                |                                            | 20,000.00                                                    |                                              | 20,000.00                                                     | 17,171.79                                               |                                                      | 2,828.21                                      |
| Do                                                                                        | 1886  |           |                    | 2,651.11                                   |                                                              | 602.88                                       | 3,253.99                                                      | 2,000.00                                                |                                                      | 1,253.99                                      |
| Do                                                                                        | 1885  |           |                    | 2,329.64                                   |                                                              |                                              | 2,329.64                                                      |                                                         | 2,329.64                                             |                                               |
| Do                                                                                        | 1883* | 24        | 290                |                                            | 8.55                                                         |                                              | 8.55                                                          |                                                         |                                                      | 8.55                                          |
| Surveying private land claims in Arizona                                                  | 1885  |           |                    | 5,455.23                                   |                                                              |                                              | 5,455.23                                                      |                                                         | 5,455.23                                             |                                               |
| Surveying private land claims in California                                               | 1887  | 24        | 241                |                                            | 2,000.00                                                     |                                              | 2,000.00                                                      | 2,000.00                                                |                                                      | 1,101.69                                      |
| Do                                                                                        | 1886  |           |                    | 1,057.67                                   |                                                              | 44.02                                        | 1,101.69                                                      |                                                         |                                                      |                                               |
| Do                                                                                        | 1885  |           |                    | 1,286.25                                   |                                                              |                                              | 1,286.25                                                      |                                                         | 1,286.25                                             |                                               |
| Do                                                                                        | 1883* | 24        | 290                |                                            | 195.70                                                       |                                              | 195.70                                                        |                                                         |                                                      | 195.70                                        |
| Surveying private land claims in Louisiana                                                | 1887  | 24        | 241                |                                            | 4,000.00                                                     |                                              | 4,000.00                                                      |                                                         |                                                      | 4,000.00                                      |
| Do                                                                                        | 1886  |           |                    | 5,000.00                                   |                                                              |                                              | 5,000.00                                                      |                                                         |                                                      | 5,000.00                                      |
| Do                                                                                        | 1885  |           |                    | 4,734.33                                   |                                                              |                                              | 4,734.33                                                      |                                                         | 4,734.33                                             |                                               |
| Surveying private land claims in New Mexico                                               | 1887  | 24        | 241                |                                            | 3,000.00                                                     |                                              | 3,000.00                                                      | 1,700.00                                                |                                                      | 1,300.00                                      |
| Do                                                                                        | 1886  |           |                    | 1,500.00                                   |                                                              | 165.39                                       | 1,665.39                                                      | 237.47                                                  |                                                      | 1,427.92                                      |
| Do                                                                                        | 1885  |           |                    | 4,444.86                                   |                                                              |                                              | 4,444.86                                                      | 3,235.96                                                | 1,208.40                                             |                                               |
| Surveying private land claims in Nevada                                                   | 1887  | 24        | 240                |                                            | 30,000.00                                                    |                                              | 30,000.00                                                     |                                                         |                                                      | 30,000.00                                     |
| Surveying the Hanson grant, Florida                                                       | 1887  | 24        | 241                |                                            | 400.00                                                       |                                              | 400.00                                                        |                                                         |                                                      | 400.00                                        |
| Resurveys of public lands                                                                 | 1887  | 24        | 343, 345           |                                            | 1,273.97                                                     |                                              | 1,273.97                                                      |                                                         |                                                      | 1,273.97                                      |
| Do                                                                                        | 1886  |           |                    | 15,000.00                                  |                                                              |                                              | 15,000.00                                                     |                                                         |                                                      | 15,000.00                                     |
| Do                                                                                        | 1885  |           |                    | 3,231.60                                   |                                                              |                                              | 3,231.60                                                      | 646.01                                                  | 2,585.59                                             |                                               |
| Reimbursement to receivers of public moneys for excess of deposits                        |       | 24        | 290, 298, 304      |                                            | 5,825.86                                                     |                                              | 5,825.86                                                      | 5,825.86                                                |                                                      |                                               |
| Surveying boundary line between public lands occupied by Uncompahgre and White River Utes | 1882* |           |                    | 500.00                                     |                                                              |                                              | 500.00                                                        |                                                         |                                                      | 500.00                                        |
| Examination of public surveys                                                             | 1887  | 24        | 290                | 131.00                                     | 164.25                                                       |                                              | 295.25                                                        |                                                         |                                                      | 295.25                                        |
| Annual repairs, Capitol                                                                   | 1886  | 24        | 239                |                                            | 38,000.00                                                    |                                              | 38,000.00                                                     | 38,000.00                                               |                                                      |                                               |
| Do                                                                                        |       |           |                    |                                            |                                                              | 33.75                                        | 33.75                                                         |                                                         |                                                      | 33.75                                         |
| Capitol terraces                                                                          | 1887  | 24        | 237, 271, 525      | 57,000.20                                  | 507,833.48                                                   |                                              | 564,833.68                                                    | 143,000.00                                              |                                                      | 421,833.68                                    |
| Improving the Capitol Grounds                                                             | 1886  | 24        | 239                |                                            | 25,000.00                                                    |                                              | 25,000.00                                                     | 25,000.00                                               |                                                      |                                               |
| Do                                                                                        | 1885  |           |                    | 5,000.00                                   |                                                              | 251.01                                       | 5,251.01                                                      | 5,000.00                                                |                                                      | 251.01                                        |
| Do                                                                                        |       |           |                    | 13,317.69                                  |                                                              |                                              | 13,317.69                                                     |                                                         | 13,317.69                                            |                                               |
| Lighting the Capitol and Grounds                                                          |       | 24        | 239                |                                            | 27,000.00                                                    |                                              | 27,000.00                                                     | 26,000.00                                               |                                                      | 1,000.00                                      |



|                                                                   | 21    | 239    |           | 20,000.00    |           | 20,000.00     |  | 20,000.00 |  | 20,000.00    |
|-------------------------------------------------------------------|-------|--------|-----------|--------------|-----------|---------------|--|-----------|--|--------------|
| Electric light, Senate                                            | (t)   | 239    |           | 20,000.00    | .01       | .01           |  |           |  |              |
| Heating apparatus, Senate                                         | 1887  | 239    |           | 10,500.00    |           | 3,500.00      |  |           |  |              |
| Boiler vaults and boilers, Senate                                 | 1887  | 239    |           | 1,500.00     |           | 1,500.00      |  |           |  |              |
| Ventilation, Senate                                               |       | 526    |           | 15,000.00    |           | 5,000.00      |  |           |  |              |
| Elevator, Senate                                                  |       | 526    |           | 12,000.00    |           | 5,000.00      |  |           |  |              |
| Elevator, House of Representatives                                |       |        |           |              |           |               |  |           |  |              |
| Reconstructing Interior Department Building                       |       |        |           |              |           |               |  |           |  |              |
| Repairs of building, Department of Interior                       | 1887  | 238    | 37.37     | 7,780.00     |           | 7,780.00      |  |           |  | 37.37        |
| Do                                                                | 1886  | 238    | 3.64      | 150,000.00   |           | 3.64          |  |           |  | 3.64         |
| Fire-proof building, Pension Office                               |       |        |           |              |           |               |  |           |  |              |
| Heating apparatus, building for the Pension Office                |       |        |           |              |           |               |  |           |  |              |
| Extension of the Government Printing Office                       |       |        |           |              |           |               |  |           |  |              |
| Penitentiary building, Territory of Dakota                        |       |        | 253.86    | 25.00        |           | 25.00         |  |           |  | 25.00        |
| Penitentiary building, Territory of Montana                       |       |        | 150.92    | 253.86       |           | 253.86        |  |           |  | 253.86       |
| Penitentiary building, Territory of Utah                          |       |        |           | 150.92       |           | 150.92        |  |           |  | 150.92       |
| Penitentiary building, Territory of Wyoming                       |       | 252    | 50,000.00 | 50,000.00    |           | 50,000.00     |  |           |  | 50,000.00    |
| Building for Library of Congress, site                            | 24    | 13,348 |           | 25,000.00    |           | 25,000.00     |  |           |  | 25,000.00    |
| Building for Library of Congress, construction                    | 24    |        |           | 585,000.00   |           | 585,000.00    |  |           |  | 4,522.73     |
| Store-house, Government Printing Office                           |       | 13     |           | 500,000.00   |           | 500,000.00    |  |           |  | 455,000.00   |
| Buildings and grounds, Government Hospital for the Insane         |       |        | 15,000.00 |              |           | 15,000.00     |  |           |  | 12,000.00    |
| Current expenses, Government Hospital for the Insane              |       | 246    | 15,549.85 | 65,000.00    | 15.00     | 80,564.85     |  |           |  | 53,064.85    |
| Do                                                                |       |        | 3,038.00  |              | 4,624.96  | 7,662.96      |  |           |  | 7,662.96     |
| Rebuilding wharf, Government Hospital for the Insane              | 1886  |        | 6.93      |              | 747.09    | 754.02        |  |           |  | 754.02       |
| Government Hospital for the Insane                                | 1885  |        |           |              |           |               |  |           |  |              |
| Buildings and grounds, Columbia Institution for the Deaf and Dumb | 24    | 528    |           | 3,500.00     |           | 3,500.00      |  |           |  | 3,500.00     |
| Columbia Institution for the Deaf and Dumb                        | 24    | 241    |           | 195,000.00   |           | 195,000.00    |  |           |  |              |
| Education, feeble-minded children, District of Columbia           | 24    | 242    |           | 8,000.00     |           | 8,000.00      |  |           |  |              |
| Howard University                                                 | 24    | 241    |           | 52,500.00    |           | 52,500.00     |  |           |  |              |
| Building and grounds, Howard University                           | 24    | 242    |           | 2,500.00     |           | 2,500.00      |  |           |  | 1,942.43     |
| Maryland Institution for the Instruction of the Blind             | 24    | 241    |           | 18,500.00    |           | 18,500.00     |  |           |  |              |
| Support of Freedmen's Hospital and Asylum                         | 24    | 242    |           | 7,000.00     |           | 7,000.00      |  |           |  |              |
| Do                                                                | R. S. | 3689   |           | 3,312.50     |           | 3,312.50      |  |           |  | 536.76       |
| Freedmen's Hospital and Asylum                                    | 1886  |        | 3.75      | 536.76       | 533.01    | 536.76        |  |           |  |              |
| Do                                                                | 1885  |        | 71.18     | 71.43        | .25       | 71.43         |  |           |  | 71.43        |
| Freedmen's Hospital and Asylum, repairs to water-tank             | 24    | 242    |           | 52,175.00    |           | 52,175.00     |  |           |  |              |
| Freedmen's Hospital and Asylum, painting                          |       |        | 260.00    |              |           | 260.00        |  |           |  |              |
| Furniture and fixtures, National Museum                           | 24    | 528    |           | 400.00       |           | 400.00        |  |           |  |              |
| Do                                                                | 24    | 242    |           | 40,000.00    |           | 40,000.00     |  |           |  |              |
| Carried forward                                                   |       |        | .16       |              |           | .16           |  |           |  | .16          |
|                                                                   |       |        |           | 8,495,361.36 | 92,076.11 | 10,080,788.62 |  |           |  | 351,090.91   |
|                                                                   |       |        |           | 1,493,351.15 |           | 6,920,167.04  |  |           |  | 2,809,530.67 |

\* And prior.

+ Transfer.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                                | Year.  | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |  |
|------------------------------------------------------------------------------------|--------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|--|
|                                                                                    |        | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |  |
| INTERIOR CIVIL—continued.                                                          |        |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |  |
| Brought forward.....                                                               | 1887   | 24        | 242                | \$1,493,351.15                             | \$8,495,361.36                                               | \$92,076.11                                  | \$10,080,788.62                                               | \$6,920,167.04                                          | \$351,090.91                                         | \$2,809,530.67                              |  |
| Preservation of collections, National Museum                                       | 1886   | 24        | 272*               | .....                                      | 106,500.00                                                   | .36                                          | 106,500.00                                                    | 104,000.00                                              | .....                                                | 2,500.00                                    |  |
| Do.....                                                                            | {1885} | .....     | .....              | .....                                      | 631.67                                                       | .....                                        | 632.03                                                        | 631.67                                                  | .....                                                | .36                                         |  |
| Do.....                                                                            | {1886} | .....     | .....              | .....                                      | .....                                                        | 1.48                                         | 1.48                                                          | .....                                                   | 1.48                                                 | .....                                       |  |
| Do.....                                                                            | 1885   | .....     | .....              | 1.00                                       | .....                                                        | 1.00                                         | 2.00                                                          | 1.50                                                    | .50                                                  | .....                                       |  |
| Do.....                                                                            | *1883  | 24        | 272,299            | .....                                      | 298.32                                                       | .....                                        | 298.32                                                        | 149.16                                                  | .....                                                | 149.16                                      |  |
| Preservation of collections, National Museum, Armory building                      | 1885   | .....     | .....              | .....                                      | .....                                                        | 8.25                                         | 8.25                                                          | .....                                                   | 8.25                                                 | .....                                       |  |
| Heating and lighting National Museum.....                                          | 1887   | 24        | 242                | .....                                      | 11,000.00                                                    | .....                                        | 11,000.00                                                     | 11,000.00                                               | .....                                                | .....                                       |  |
| Revenues, Yellowstone National Park.....                                           | .....  | R. S.     | 2475               | .....                                      | 1,296.00                                                     | .....                                        | 1,296.00                                                      | .....                                                   | .....                                                | 1,296.00                                    |  |
| Protection and improvement of Yellowstone National Park.....                       | 1887   | 24        | 343,345            | .....                                      | 934.25                                                       | .....                                        | 934.25                                                        | 934.25                                                  | .....                                                | .....                                       |  |
| Do.....                                                                            | 1886   | .....     | .....              | 473.04                                     | .....                                                        | .....                                        | 473.04                                                        | .....                                                   | 923.93                                               | 473.04                                      |  |
| Do.....                                                                            | 1885   | .....     | .....              | 651.21                                     | .....                                                        | 272.72                                       | 923.93                                                        | .....                                                   | 342.25                                               | .....                                       |  |
| Do.....                                                                            | 1884*  | .....     | .....              | .....                                      | .....                                                        | 342.25                                       | 342.25                                                        | .....                                                   | .....                                                | .....                                       |  |
| Expenses of the Tenth census.....                                                  | .....  | 24        | 271                | 11,327.18                                  | 10.06                                                        | 111.94                                       | 11,449.18                                                     | 8,156.61                                                | .....                                                | 3,292.57                                    |  |
| Expense of the Eighth census.....                                                  | .....  | 24        | 304                | .....                                      | 363.43                                                       | .....                                        | 363.43                                                        | 173.76                                                  | .....                                                | 189.67                                      |  |
| Geological Survey.....                                                             | 1887   | 24        | 241                | .....                                      | 467,700.00                                                   | 465.45                                       | 468,165.45                                                    | 466,845.25                                              | .....                                                | 1,320.20                                    |  |
| Do.....                                                                            | 1886   | .....     | .....              | 2,911.96                                   | .....                                                        | 6,418.93                                     | 9,330.89                                                      | 6,839.17                                                | .....                                                | 2,491.74                                    |  |
| Do.....                                                                            | 1885   | .....     | .....              | 1,731.11                                   | .....                                                        | 185.05                                       | 1,916.16                                                      | 66.53                                                   | 1,849.63                                             | .....                                       |  |
| Do.....                                                                            | 1883*  | 24        | 290                | .....                                      | 185.99                                                       | .....                                        | 185.99                                                        | 185.99                                                  | .....                                                | .....                                       |  |
| Preservation of abandoned military reserva- tions.....                             | 1887   | 24        | 240                | .....                                      | 2,000.00                                                     | .....                                        | 2,000.00                                                      | 2,000.00                                                | .....                                                | .....                                       |  |
| Appraisement and sale of abandoned military reservations.....                      | 1887   | 24        | 343,345            | 20,000.00                                  | 1,698.63                                                     | .....                                        | 21,698.63                                                     | 944.22                                                  | 1,698.63                                             | 19,055.78                                   |  |
| Do.....                                                                            | 1881   | 24        | 290                | .....                                      | 4.00                                                         | .....                                        | 4.00                                                          | 4.00                                                    | .....                                                | .....                                       |  |
| Initial monuments, mineral surveys.....                                            | .....  | .....     | .....              | 5,000.00                                   | .....                                                        | .....                                        | 5,000.00                                                      | .....                                                   | 5,000.00                                             | .....                                       |  |
| Iron monuments, public surveys.....                                                | 1885   | .....     | .....              | 5,000.00                                   | .....                                                        | .....                                        | 5,000.00                                                      | .....                                                   | 5,000.00                                             | .....                                       |  |
| Publication of the report on relative wages in the United States and Great Britain | .....  | 24        | 343                | .....                                      | 500.00                                                       | .....                                        | 500.00                                                        | .....                                                   | .....                                                | 500.00                                      |  |
| Suppression of the slave-trade.....                                                | .....  | 24        | 298,305            | .....                                      | 1,281.75                                                     | .....                                        | 1,281.75                                                      | 1,281.75                                                | .....                                                | .....                                       |  |
| Five per cent. fund, etc., public lands in Wis- consin.....                        | .....  | 24        | 290                | .....                                      | 24,206.21                                                    | .....                                        | 24,206.21                                                     | 24,206.21                                               | .....                                                | .....                                       |  |
| Five per cent. fund, etc., public lands in Louisiana.....                          | .....  | 24        | 290                | .....                                      | 21,769.25                                                    | .....                                        | 21,769.25                                                     | 21,769.25                                               | .....                                                | .....                                       |  |
| Five per cent. fund, etc., public lands in Louisiana, act August 4, 1886.....      | .....  | .....     | .....              | .....                                      | 2,672.07                                                     | .....                                        | 2,672.07                                                      | 2,672.07                                                | .....                                                | .....                                       |  |
| Five per cent. fund, etc., public lands in Ne- braska, prior to July 1, 1883.....  | .....  | R. S.     | 3689               | .....                                      | 3,272.57                                                     | .....                                        | 3,272.57                                                      | 3,272.57                                                | .....                                                | .....                                       |  |



| Deposits by individuals for surveying public land                           | R. S. | 3689        | 719,097.61   | 94,289.76    | 6,065.54   | 819,452.91    | 138,064.32   | 681,388.50   |
|-----------------------------------------------------------------------------|-------|-------------|--------------|--------------|------------|---------------|--------------|--------------|
| Protection and improvement of Hot Springs, Arkansas                         | { 24  | 239         | 8,503.02     | 24,705.00    |            | 33,208.02     | 30,453.01    | 2,755.01     |
| Payment to John Sherman, jr                                                 | { 23  | 499         | 351.93       |              |            | 351.93        |              | 351.93       |
| Relief of A. A. Thomas                                                      | 24    | 891         | 607.14       | 607.14       |            | 607.14        | 607.14       |              |
| Relief of L. B. Cranston                                                    | 24    | 873         | 40.00        | 40.00        |            | 40.00         | 40.00        |              |
| Indemnity for swamp lands purchased by individuals                          | R. S. | 3689        |              | 73,246.66    |            | 73,246.66     | 73,246.66    |              |
| Five per cent. funds, etc., public lands in Nebraska, act of August 4, 1886 | R. S. | 3689        |              | 27,086.67    |            | 27,086.67     | 27,086.67    |              |
| Two per cent. funds, etc., public lands in Alabama                          | R. S. | 3689        |              | 1,694.08     |            | 1,694.08      | 1,694.08     |              |
| Three per cent. funds, etc., public lands in Alabama                        | R. S. | 3689        |              | 2,541.13     |            | 2,541.13      | 2,541.13     |              |
| Re-payments for lands erroneously sold                                      | R. S. | 3689        |              | 78,140.40    |            | 78,140.40     | 78,140.40    |              |
| Total, Interior civil                                                       |       |             | 2,268,399.21 | 9,444,036.40 | 105,949.08 | 11,818,384.69 | 7,927,174.39 | 3,525,294.72 |
| INTERNAL REVENUE.                                                           |       |             |              |              |            |               |              |              |
| Expenses of assessing and collecting internal revenue                       | 1875* | 289         | 535.67       | 7.50         | 4,182.77   | 4,725.94      | 297.18       | 245.99       |
| Salaries and expenses of supervisors, etc                                   | 1887  | 187         |              | 1,970,000.00 | 362.50     | 1,970,362.50  | 1,934,462.67 | 35,899.83    |
| Do                                                                          | 1886  |             | 325,110.42   |              | 14,853.38  | 339,963.80    | 85,765.42    | 254,198.38   |
| Do                                                                          | 1885  |             | 336,339.09   |              | 195.00     | 336,534.09    | 638.88       |              |
| Do                                                                          | 1884  | 260         |              | 2,300.66     | 5.00       | 2,305.66      | 2,300.66     |              |
| Do                                                                          | 1883* | 289         |              | 555.81       |            | 555.81        | 454.25       | 101.56       |
| Do                                                                          | 1877* | 289         |              | 70.00        | 412.22     | 482.22        | 70.00        |              |
| Salaries and expenses of collectors, etc                                    | 1887  | 187         |              | 1,800,000.00 | 487.81     | 1,800,487.81  | 1,779,687.18 | 20,800.63    |
| Do                                                                          | 1886  |             | 122,439.52   |              | 1,884.91   | 124,324.46    | 43,047.29    | 81,277.17    |
| Do                                                                          | 1885  |             | 69,035.10    |              | 485.54     | 69,520.64     | 2,968.52     |              |
| Do                                                                          | 1884* |             |              |              | 626.73     | 626.73        |              |              |
| Do                                                                          | 1883* | 289         |              | 311.82       |            | 311.82        | 311.82       |              |
| Expenses under the oleomargarine act                                        | 24    | 234         |              | 15,000.00    |            | 15,000.00     | 4,341.18     | 10,658.82    |
| Drawbacks on stills imported                                                | 24    | 289         |              | 120.00       |            | 120.00        | 120.00       |              |
| Allowances or drawbacks                                                     | R. S. | 3689        |              | 35,221.68    |            | 35,221.68     | 35,221.68    |              |
| Redemption of stamps                                                        | R. S. | 3689        |              | 18,811.76    |            | 18,811.76     | 18,811.76    |              |
| Do                                                                          | 24    | 289,298     | 208,274.37   | 712.74       |            | 712.74        | 712.74       |              |
| Rebate of tax on tobacco                                                    |       |             |              |              |            | 208,274.37    | 18.08        | 208,256.29   |
| Refunding moneys erroneously covered into the Treasury                      | R. S. | 3689        |              | 644.18       |            | 644.18        | 644.18       |              |
| Refunding taxes illegally collected                                         | R. S. | 3689        |              | 8,164.21     | 3,281.72   | 11,445.93     | 11,445.93    |              |
| Do                                                                          | 24    | 289,298     |              | 20,193.97    |            | 20,193.97     | 20,193.97    |              |
| Punishment for violation of internal-revenue laws                           | 24    | 234         |              | 25,000.00    |            | 25,000.00     | 22,349.71    | 2,650.29     |
| Do                                                                          |       |             | 14,627.22    |              |            | 14,627.22     | 6,588.44     | 8,038.78     |
| Do                                                                          |       |             | 15,578.46    |              |            | 15,578.46     | 50.00        |              |
| Do                                                                          | 24    | 289,298,303 |              | 246.76       |            | 246.76        | 246.76       |              |
| Carried forward                                                             |       |             | 1,091,939.85 | 3,897,361.09 | 26,777.61  | 5,016,078.55  | 3,970,748.30 | 622,127.74   |

† Prior to July 1, 1883.

\* And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.         | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|---------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                             |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| INTERNAL REVENUE—continued.                 |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward                             | 1886  |           |                    | \$1,091,939.85                             | \$3,897,361.09                                               | \$26,777.61                                  | \$5,016,078.55                                                | \$3,970,748.30                                          | \$423,202.51                                         | \$622,127.74                                |
| Stamps, paper, and dies                     | 1885  |           |                    | 11,552.92                                  |                                                              |                                              | 11,552.92                                                     | 10,798.04                                               |                                                      | 754.88                                      |
| Do                                          | 1887  |           |                    | 17,350.04                                  |                                                              |                                              | 17,350.04                                                     |                                                         | 17,350.04                                            |                                             |
| Paper for internal-revenue stamps           |       | 24        | 233                |                                            | 50,000.00                                                    |                                              | 50,000.00                                                     | 46,307.17                                               |                                                      | 3,692.83                                    |
| Refund, etc., taxes on distilled spirits    |       | 24        | 853                |                                            | 42,116.31                                                    |                                              | 42,116.31                                                     | 42,116.31                                               |                                                      |                                             |
| Payment to William R. Beatty                |       | 24        | 260                |                                            | 585.84                                                       |                                              | 585.84                                                        | 585.84                                                  |                                                      |                                             |
| Relief, etc., for taxes on rope and bagging |       | 24        | 799                |                                            | 17,095.30                                                    |                                              | 17,095.30                                                     | 17,095.30                                               |                                                      |                                             |
| Relief of heirs at law of James Stewart     |       | 24        | 821                |                                            | 420.00                                                       |                                              | 420.00                                                        | 420.00                                                  |                                                      |                                             |
| Relief of H. H. Faulkner                    |       | 24        | 791                |                                            | 152.46                                                       |                                              | 152.46                                                        | 152.46                                                  |                                                      |                                             |
| Relief of Mary Woodlee                      |       | 24        | 791                |                                            | 81.38                                                        |                                              | 81.38                                                         | 81.38                                                   |                                                      |                                             |
| Relief of William Fisher                    |       | 24        | 823                |                                            | 77.40                                                        |                                              | 77.40                                                         | 77.40                                                   |                                                      |                                             |
| Relief of William F. Gray                   |       | 24        | 890                |                                            | 648.25                                                       |                                              | 648.25                                                        | 648.25                                                  |                                                      |                                             |
| Relief of Pattison & Caldwell               |       | 24        | 882                |                                            | 510.30                                                       |                                              | 510.30                                                        | 510.30                                                  |                                                      |                                             |
| Relief of William E. Bond                   |       | 24        | 922                |                                            | 398.50                                                       |                                              | 398.50                                                        | 398.50                                                  |                                                      |                                             |
| Relief of J. M. McClintock                  |       | 24        | 872                |                                            | 2,752.11                                                     |                                              | 2,752.11                                                      | 2,752.11                                                |                                                      |                                             |
| Relief of estate of E. T. Pilkinton         |       | 24        | 923                |                                            | 2,684.96                                                     |                                              | 2,684.96                                                      | 2,684.96                                                |                                                      |                                             |
| Relief of W. H. Powell                      |       | 24        | 899                |                                            | 498.54                                                       |                                              | 498.54                                                        | 498.54                                                  |                                                      |                                             |
| Relief of J. P. Birch and J. Grigsby        |       | 24        | 821                |                                            | 1,029.34                                                     |                                              | 1,029.34                                                      | 1,029.34                                                |                                                      |                                             |
| Total internal revenue                      |       |           |                    | 1,120,842.81                               | 4,016,411.78                                                 | 26,777.61                                    | 5,164,032.20                                                  | 4,096,904.20                                            | 440,552.55                                           | 626,575.45                                  |
| PUBLIC DEBT.                                |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Redemptions:                                |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Gold certificates, act March 3, 1863        |       | R. S.     | 3689               |                                            | 51,720.00                                                    |                                              | 51,720.00                                                     | 51,720.00                                               |                                                      |                                             |
| Gold certificates, act July 12, 1882        |       | R. S.     | 3689               |                                            | 9,635,708.00                                                 |                                              | 9,635,708.00                                                  | 9,635,708.00                                            |                                                      |                                             |
| Silver certificates                         |       | R. S.     | 3689               |                                            | 22,286,525.00                                                |                                              | 22,286,525.00                                                 | 22,286,525.00                                           |                                                      |                                             |
| Certificates of deposit                     |       | R. S.     | 3689               |                                            | 37,900,000.00                                                |                                              | 37,900,000.00                                                 | 37,900,000.00                                           |                                                      |                                             |
| Refunding certificates                      |       | R. S.     | 3689               |                                            | 32,550.00                                                    |                                              | 32,550.00                                                     | 32,550.00                                               |                                                      |                                             |
| Old demand notes                            |       | R. S.     | 3689               |                                            | 315.00                                                       |                                              | 315.00                                                        | 315.00                                                  |                                                      |                                             |
| Legal-tender notes                          |       | R. S.     | 3689               |                                            | 74,068,000.00                                                |                                              | 74,068,000.00                                                 | 74,068,000.00                                           |                                                      |                                             |
| Fractional currency                         |       | R. S.     | 3689               |                                            | 7,123.15                                                     |                                              | 7,123.15                                                      | 7,123.15                                                |                                                      |                                             |
| Treasury notes of 1857                      |       | R. S.     | 3689               |                                            | 1,000.00                                                     |                                              | 1,000.00                                                      | 1,000.00                                                |                                                      |                                             |
| Treasury notes of 1861                      |       | R. S.     | 3689               |                                            | 500.00                                                       |                                              | 500.00                                                        | 500.00                                                  |                                                      |                                             |
| One-year notes of 1863                      |       | R. S.     | 3689               |                                            | 590.00                                                       |                                              | 590.00                                                        | 590.00                                                  |                                                      |                                             |
| Two-year notes of 1863                      |       | R. S.     | 3689               |                                            | 350.00                                                       |                                              | 350.00                                                        | 350.00                                                  |                                                      |                                             |
| Compound-interest notes                     |       | R. S.     | 3689               |                                            | 4,290.00                                                     |                                              | 4,290.00                                                      | 4,290.00                                                |                                                      |                                             |
| Seven-thirties of 1864 and 1865             |       | R. S.     | 3689               |                                            | 700.00                                                       |                                              | 700.00                                                        | 700.00                                                  |                                                      |                                             |
| Loan of February 1861 (1881's)              |       | R. S.     | 3689               |                                            | 2,000.00                                                     |                                              | 2,000.00                                                      | 2,000.00                                                |                                                      |                                             |
| Oregon war debt                             |       | R. S.     | 3689               |                                            | 100.00                                                       |                                              | 100.00                                                        | 100.00                                                  |                                                      |                                             |



|                                                                       |      |       |                |        |                |                |        |
|-----------------------------------------------------------------------|------|-------|----------------|--------|----------------|----------------|--------|
| Loan of July and August, 1861 (1881's).....                           | 3689 | ..... | 29,200.00      | .....  | 29,200.00      | 20,200.00      | .....  |
| Loan of July and August, 1861 (1881's), continued at 3½ per cent..... | 3689 | ..... | 35,650.00      | .....  | 35,650.00      | 35,650.00      | .....  |
| Five twenties of 1862.....                                            | 3689 | ..... | 2,300.00       | .....  | 2,300.00       | 2,300.00       | .....  |
| Loan of 1863 (1881's).....                                            | 3689 | ..... | 13,750.00      | .....  | 13,750.00      | 13,750.00      | .....  |
| Loan of 1863 (1881's), continued at 3½ per cent.....                  | 3689 | ..... | 8,500.00       | .....  | 8,500.00       | 8,500.00       | .....  |
| Ten-forties of 1864.....                                              | 3689 | ..... | 13,650.00      | .....  | 13,650.00      | 13,650.00      | .....  |
| Five-twenties of June, 1864.....                                      | 3689 | ..... | 150.00         | .....  | 150.00         | 150.00         | .....  |
| Five-twenties of 1865.....                                            | 3689 | ..... | 8,000.00       | .....  | 8,000.00       | 8,000.00       | .....  |
| Consols of 1865.....                                                  | 3689 | ..... | 32,750.00      | .....  | 32,750.00      | 32,750.00      | .....  |
| Consols of 1867.....                                                  | 3689 | ..... | 68,400.00      | .....  | 68,400.00      | 68,400.00      | .....  |
| Consols of 1865.....                                                  | 3689 | ..... | 1,150.00       | .....  | 1,150.00       | 1,150.00       | .....  |
| Funded loan of 1881.....                                              | 3689 | ..... | 19,750.00      | .....  | 19,750.00      | 19,750.00      | .....  |
| Funded loan of 1881, continued at 3½ per cent.....                    | 3689 | ..... | 63,750.00      | .....  | 63,750.00      | 63,750.00      | .....  |
| Loan of July 12, 1882, 3 per cent.....                                | 3689 | ..... | 127,612,850.00 | .....  | 127,612,850.00 | 127,612,850.00 | .....  |
| Total redemptions.....                                                |      | ..... | 271,901,321.15 | .....  | 271,901,321.15 | 271,901,321.15 | .....  |
| Interest:                                                             |      | ..... |                | .....  |                |                | .....  |
| Refunding certificates.....                                           | 3689 | ..... | 9,898.00       | .....  | 9,898.00       | 9,898.00       | .....  |
| Navy-pension fund.....                                                | 3689 | ..... | 420,000.00     | .....  | 420,000.00     | 420,000.00     | .....  |
| One-year notes of 1863.....                                           | 3689 | ..... | 29.50          | .....  | 29.50          | 29.50          | .....  |
| Two-year notes of 1863.....                                           | 3689 | ..... | 40.76          | .....  | 40.76          | 40.76          | .....  |
| Compound-interest notes.....                                          | 3689 | ..... | 832.30         | .....  | 832.30         | 832.30         | .....  |
| Seven-thirties of 1864 and 1865.....                                  | 3689 | ..... | 321.18         | .....  | 321.18         | 321.18         | .....  |
| Loan of February, 1861 (1881's).....                                  | 3689 | ..... | 60.00          | .....  | 60.00          | 60.00          | .....  |
| Oregon war debt.....                                                  | 3689 | ..... | 66.00          | .....  | 66.00          | 66.00          | .....  |
| Loan of July and August, 1861 (1881's).....                           | 3689 | ..... | 1,174.50       | .....  | 1,174.50       | 1,174.50       | .....  |
| Loan of July and August, 1861 (1881'), continued at 3½ per cent.....  | 3689 | ..... | 458.49         | .....  | 458.49         | 458.49         | .....  |
| Five-twenties of 1862.....                                            | 3689 | ..... | 654.06         | .....  | 626.06         | 626.06         | .....  |
| Loan of 1863 (1881's).....                                            | 3689 | ..... | 412.50         | .....  | 412.50         | 412.50         | .....  |
| Loan of 1863 (1881's), continued at 3½ per cent.....                  | 3689 | ..... | 82.18          | .....  | 82.18          | 82.18          | .....  |
| Ten-forties of 1864.....                                              | 3689 | ..... | 516.50         | .....  | 516.50         | 516.50         | .....  |
| Five-twenties of June, 1864.....                                      | 3689 | ..... | 49.63          | .....  | 163.63         | 58.63          | .....  |
| Five-twenties of 1865.....                                            | 3689 | ..... | 542.92         | .....  | 542.92         | 542.92         | .....  |
| Consols of 1865.....                                                  | 3689 | ..... | 2,737.02       | .....  | 2,765.52       | 2,765.52       | .....  |
| Consols of 1867.....                                                  | 3689 | ..... | 7,541.28       | .....  | 7,586.28       | 7,586.28       | .....  |
| Consols of 1868.....                                                  | 3689 | ..... | 378.57         | .....  | 378.57         | 378.57         | .....  |
| Central Pacific stock.....                                            | 3689 | ..... | 1,543,477.20   | .....  | 1,543,477.20   | 1,543,477.20   | .....  |
| Kansas Pacific stock.....                                             | 3689 | ..... | 376,650.00     | .....  | 376,650.00     | 376,650.00     | .....  |
| Union Pacific stock.....                                              | 3689 | ..... | 1,630,140.72   | .....  | 1,630,140.72   | 1,630,140.72   | .....  |
| Central Branch Union Pacific stock.....                               | 3689 | ..... | 97,170.00      | .....  | 97,170.00      | 97,170.00      | .....  |
| Western Pacific stock.....                                            | 3689 | ..... | 118,233.60     | .....  | 118,233.60     | 118,233.60     | .....  |
| Sioux City and Pacific stock.....                                     | 3689 | ..... | 97,729.20      | .....  | 97,729.20      | 97,729.20      | .....  |
| Funded loan of 1881's.....                                            | 3689 | ..... | 2,995.29       | .....  | 3,057.79       | 3,057.79       | .....  |
| Funded loan of 1881's, continued at 3½ per cent.....                  | 3689 | ..... | 688.60         | .....  | 688.60         | 688.60         | .....  |
| Funded loan of 1891.....                                              | 3689 | ..... | 11,194,365.83  | .....  | 11,194,748.33  | 11,194,748.33  | .....  |
| Carried forward.....                                                  |      | ..... | 15,507,145.83  | 704.50 | 15,507,850.33  | 15,507,745.33  | 105.00 |



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.          | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropriations for the fiscal year ending June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropriations June 30, 1887. |
|----------------------------------------------|-------|-----------|--------------------|--------------------------------------------|----------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|-------------------------------------------|
|                                              |       | Vol.      | Page or sec- tion. |                                            |                                                          |                                              |                                                               |                                                         |                                                      |                                           |
| PUBLIC DEBT—continued.                       |       |           |                    |                                            |                                                          |                                              |                                                               |                                                         |                                                      |                                           |
| Brought forward.....                         |       |           |                    |                                            | \$15,507,145.83                                          | \$704.50                                     | \$15,507,850.33                                               | \$15,507,745.33                                         | \$105.00                                             |                                           |
| Interest—continued.                          |       |           |                    |                                            |                                                          |                                              |                                                               |                                                         |                                                      |                                           |
| Funded loan of 1907.....                     |       | R. S.     | 3689               |                                            | 29,459,249.00                                            | 1,568.00                                     | 29,460,817.00                                                 | 29,460,817.00                                           |                                                      |                                           |
| Loan of July 12, 1882.....                   |       | R. S.     | 3689               |                                            | 2,775,287.42                                             | 12,205.08                                    | 2,787,492.50                                                  | 2,787,492.50                                            |                                                      |                                           |
| Total interest.....                          |       |           |                    |                                            | 47,741,682.25                                            | 14,477.58                                    | 47,756,159.83                                                 | 47,756,054.83                                           | 105.00                                               |                                           |
| Total public debt.....                       |       |           |                    |                                            | 319,643,003.40                                           | 14,477.58                                    | 319,657,480.98                                                | 319,657,375.98                                          | 105.00                                               |                                           |
| INTERIOR— INDIANS.                           |       |           |                    |                                            |                                                          |                                              |                                                               |                                                         |                                                      |                                           |
| Pay of Indian agents.....                    | 1887  | 24        | 29, 30             |                                            | 89,300.00                                                | 580.15                                       | 89,880.15                                                     | 77,035.29                                               |                                                      | \$12,844.86                               |
| Do.....                                      | 1886  |           |                    | \$19,426.33                                |                                                          | 11.81                                        | 19,438.14                                                     | 9,166.91                                                |                                                      | 10,271.23                                 |
| Do.....                                      | 1885  |           |                    | 1,923.75                                   |                                                          | 358.67                                       | 2,282.42                                                      | 536.30                                                  | 1,746.12                                             |                                           |
| Do.....                                      | 1884* |           |                    |                                            |                                                          | 213.14                                       | 213.14                                                        | 213.14                                                  |                                                      |                                           |
| Do.....                                      | 1884† |           |                    |                                            |                                                          | 189.11                                       | 189.11                                                        |                                                         | 189.11                                               | 4.12                                      |
| Do.....                                      | 1883† | 24        | 294, 300, 307      |                                            | 1,829.23                                                 |                                              | 1,829.23                                                      | 1,825.11                                                |                                                      |                                           |
| Do.....                                      | 1882† |           |                    | 38.78                                      |                                                          |                                              | 38.78                                                         | 38.78                                                   |                                                      |                                           |
| Pay of farmers.....                          | 1887  | 24        | 43                 |                                            | 40,000.00                                                | 260.43                                       | 40,260.43                                                     | 38,799.37                                               |                                                      | 1,461.06                                  |
| Do.....                                      | 1886  |           |                    | 1,014.86                                   |                                                          | 522.20                                       | 1,537.06                                                      | 978.39                                                  |                                                      | 558.76                                    |
| Do.....                                      | 1885  |           |                    | 2,679.62                                   |                                                          | 2.00                                         | 2,681.62                                                      | 356.79                                                  | 2,324.83                                             |                                           |
| Do.....                                      | 1887  | 24        | 43                 |                                            | 85,000.00                                                | 1,325.58                                     | 86,325.58                                                     | 82,791.05                                               |                                                      | 3,534.53                                  |
| Pay of Indian police.....                    | 1886  |           |                    | 11,152.01                                  |                                                          | 462.90                                       | 11,614.91                                                     | 5,447.69                                                |                                                      | 6,167.22                                  |
| Do.....                                      | 1885  |           |                    | 5,356.01                                   |                                                          | 6.47                                         | 5,362.48                                                      | 89.00                                                   | 5,273.48                                             |                                           |
| Do.....                                      | 1884† |           |                    |                                            |                                                          | 15.43                                        | 15.43                                                         |                                                         | 15.43                                                |                                           |
| Do.....                                      | 1884* |           |                    |                                            |                                                          | 17.60                                        | 17.60                                                         | 17.60                                                   |                                                      |                                           |
| Do.....                                      | 1887  | 24        | 30                 |                                            | 25,000.00                                                | 304.12                                       | 25,304.12                                                     | 25,174.12                                               |                                                      | 130.00                                    |
| Pay of interpreters.....                     | 1886  |           |                    | 2,218.39                                   |                                                          | 70.52                                        | 2,288.91                                                      | 2,221.09                                                |                                                      | 67.82                                     |
| Do.....                                      | 1885  |           |                    | 1,346.52                                   |                                                          | 2.50                                         | 1,349.02                                                      |                                                         | 1,349.02                                             |                                           |
| Do.....                                      | 1884† |           |                    |                                            |                                                          | .30                                          | .30                                                           |                                                         | .30                                                  |                                           |
| Do.....                                      | 1883† | 24        | 294                |                                            | 76.92                                                    |                                              | 76.92                                                         | 76.92                                                   |                                                      |                                           |
| Do.....                                      | 1887  | 24        | 30                 |                                            | 15,000.00                                                | 1,157.61                                     | 16,157.61                                                     | 16,099.91                                               |                                                      | 57.70                                     |
| Pay of Indian inspectors.....                | 1886  |           |                    | 929.29                                     |                                                          |                                              | 929.29                                                        | 774.47                                                  |                                                      | 154.82                                    |
| Do.....                                      | 1885  |           |                    | 370.71                                     |                                                          |                                              | 370.71                                                        | 33.33                                                   | 337.38                                               |                                           |
| Do.....                                      | 1887  | 24        | 30                 |                                            | 8,000.00                                                 | 348.17                                       | 8,348.17                                                      | 8,125.49                                                |                                                      | 222.68                                    |
| Traveling expenses of Indian inspectors..... | 1886  |           |                    | 237.75                                     |                                                          | 575.72                                       | 813.47                                                        | 598.15                                                  |                                                      | 215.32                                    |
| Do.....                                      | 1885  |           |                    | 295.15                                     |                                                          |                                              | 355.68                                                        | 182.47                                                  | 173.21                                               |                                           |
| Do.....                                      | 1883† | 24        | 307                |                                            | 60.53                                                    | 41.35                                        | 469.10                                                        | 314.85                                                  | 41.35                                                | 112.90                                    |
| Do.....                                      | 1884† | 24        | 295                |                                            | 427.75                                                   | 11.12                                        | 11.12                                                         |                                                         | 11.12                                                |                                           |
| Traveling expenses of school inspectors..... | 1887  | 24        | 30                 |                                            | 3,000.00                                                 |                                              | 3,000.00                                                      | 3,000.00                                                |                                                      |                                           |
| Pay of Indian school superintendents.....    | 1887  | 24        | 30                 |                                            | 3,000.00                                                 |                                              | 3,000.00                                                      |                                                         |                                                      |                                           |



|                                              |        |       |             |       |       |        |           |            |            |            |            |
|----------------------------------------------|--------|-------|-------------|-------|-------|--------|-----------|------------|------------|------------|------------|
| Do.....                                      | 1886   | ..... | .....       | ..... | ..... | 112.36 | 387.36    | .....      | .....      | .....      | 387.36     |
| Do.....                                      | 1885   | ..... | .....       | ..... | ..... | .....  | 471.49    | .....      | 471.49     | .....      | .....      |
| Traveling expenses of school superintendents | 1887   | ..... | 30          | ..... | ..... | .....  | 1,000.00  | .....      | .....      | 1,000.00   | .....      |
| Do.....                                      | 1886   | ..... | .....       | ..... | ..... | .....  | 700.00    | .....      | .....      | .....      | .....      |
| Do.....                                      | 1885   | ..... | .....       | ..... | ..... | .....  | 447.32    | .....      | 447.32     | .....      | 1,379.90   |
| Buildings at agencies and repairs            | 1887   | ..... | 30          | ..... | ..... | .....  | .....     | .....      | .....      | .....      | .....      |
| Do.....                                      | 1886   | ..... | .....       | ..... | ..... | .....  | 5,967.22  | .....      | .....      | 23,126.26  | 2,522.62   |
| Do.....                                      | 1885   | ..... | .....       | ..... | ..... | .....  | 2,153.43  | .....      | .....      | 6,722.67   | 4,183.51   |
| Do.....                                      | 1884   | ..... | .....       | ..... | ..... | .....  | .....     | .....      | .....      | .....      | .....      |
| Do.....                                      | 1883   | ..... | 294         | ..... | ..... | .....  | 31.95     | .....      | .....      | 31.95      | .....      |
| Contingencies Indian department              | 1887   | ..... | 31          | ..... | ..... | .....  | 40,000.00 | .....      | .....      | 41,249.66  | 331.17     |
| Do.....                                      | 1886   | ..... | .....       | ..... | ..... | .....  | 4,078.14  | .....      | .....      | 2,672.23   | 3,398.10   |
| Do.....                                      | 1885   | ..... | .....       | ..... | ..... | .....  | 6,741.28  | .....      | .....      | 230.28     | .....      |
| Do.....                                      | 1884   | ..... | .....       | ..... | ..... | .....  | .....     | .....      | .....      | 377.70     | .....      |
| Do.....                                      | 1883   | ..... | .....       | ..... | ..... | .....  | .....     | .....      | .....      | .....      | .....      |
| Expenses of Indian commissioner              | 1887   | ..... | 294,300     | ..... | ..... | .....  | 1,372.40  | .....      | .....      | 1,079.58   | .....      |
| Do.....                                      | 1886   | ..... | 31          | ..... | ..... | .....  | 3,000.00  | .....      | .....      | 3,000.00   | .....      |
| Do.....                                      | 1885   | ..... | 294         | ..... | ..... | .....  | 334.65    | .....      | .....      | 334.65     | .....      |
| Telegraphing and purchase of Indian supplies | 1887   | ..... | 44          | ..... | ..... | .....  | 163.50    | .....      | .....      | 38,339.83  | 1,523.67   |
| Do.....                                      | (1887) | ..... | .....       | ..... | ..... | .....  | .....     | .....      | .....      | .....      | .....      |
| Do.....                                      | (1888) | ..... | 464         | ..... | ..... | .....  | 11,548.40 | .....      | .....      | 11,548.40  | .....      |
| Telegraphing and purchase of Indian supplies | 1886   | ..... | 272         | ..... | ..... | .....  | 1,330.25  | .....      | .....      | 5,889.76   | 723.37     |
| Do.....                                      | 1885   | ..... | .....       | ..... | ..... | .....  | 6.85      | .....      | .....      | 21.41      | .....      |
| Do.....                                      | 1884   | ..... | 271,295,300 | ..... | ..... | .....  | 859.85    | .....      | .....      | 649.63     | 210.22     |
| Do.....                                      | 1883   | ..... | .....       | ..... | ..... | .....  | .....     | .....      | .....      | .....      | .....      |
| Do.....                                      | 1882   | ..... | 300         | ..... | ..... | .....  | 8.21      | .....      | 8.21       | 4.00       | .....      |
| Do.....                                      | 1881   | ..... | .....       | ..... | ..... | .....  | 4.00      | .....      | .....      | 10.50      | .....      |
| Transportation of Indian supplies            | (1887) | ..... | .....       | ..... | ..... | .....  | .....     | .....      | .....      | 300.00     | .....      |
| Do.....                                      | (1888) | ..... | 464         | ..... | ..... | .....  | .....     | .....      | .....      | .....      | .....      |
| Do.....                                      | 1887   | ..... | 44          | ..... | ..... | .....  | 8,491.77  | .....      | .....      | 258,487.83 | 3.94       |
| Do.....                                      | 1886   | ..... | .....       | ..... | ..... | .....  | 8,545.23  | .....      | .....      | 29,861.26  | 6,211.13   |
| Do.....                                      | 1885   | ..... | .....       | ..... | ..... | .....  | 194.26    | .....      | .....      | 1,053.11   | .....      |
| Do.....                                      | 1884   | ..... | .....       | ..... | ..... | .....  | 506.40    | .....      | .....      | .....      | .....      |
| Do.....                                      | 1883   | ..... | .....       | ..... | ..... | .....  | 97.04     | .....      | .....      | 97.04      | .....      |
| Do.....                                      | 1882   | ..... | 295,300     | ..... | ..... | .....  | 116.50    | .....      | .....      | 1,806.51   | 12.77      |
| Do.....                                      | 1881   | ..... | .....       | ..... | ..... | .....  | .....     | .....      | .....      | 6.48       | 6.48       |
| Vaccination of Indians                       | 1887   | ..... | 43          | ..... | ..... | .....  | 1,000.00  | .....      | .....      | 204.00     | 796.00     |
| Do.....                                      | 1886   | ..... | .....       | ..... | ..... | .....  | 713.50    | .....      | .....      | 9.00       | 704.50     |
| Do.....                                      | 1885   | ..... | .....       | ..... | ..... | .....  | 688.50    | .....      | .....      | .....      | .....      |
| Do.....                                      | 1884   | ..... | .....       | ..... | ..... | .....  | .....     | .....      | .....      | 688.50     | .....      |
| Fulfilling treaties with—                    | .....  | ..... | .....       | ..... | ..... | .....  | 6.00      | .....      | .....      | .....      | .....      |
| Apaches, Kiowas, and Comanches               | .....  | ..... | 31          | ..... | ..... | .....  | 3,589.39  | .....      | .....      | 17,338.15  | 47,364.28  |
| Cheyennes and Arapahoes                      | .....  | ..... | 31          | ..... | ..... | .....  | 768.91    | .....      | .....      | 5,549.90   | 28,054.21  |
| Chickasaws                                   | .....  | ..... | 31          | ..... | ..... | .....  | .....     | .....      | .....      | 3,000.00   | .....      |
| Chippewas, Bois Forte band                   | .....  | ..... | .....       | ..... | ..... | .....  | 23.10     | .....      | .....      | 7,074.25   | 21,708.62  |
| Chippewas of Mississippi                     | .....  | ..... | 31          | ..... | ..... | .....  | 2,358.87  | .....      | .....      | 3,002.00   | 468.99     |
| Carried forward                              | .....  | ..... | .....       | ..... | ..... | .....  | 43,475.53 | 926,545.25 | 737,967.69 | 32,490.88  | 156,086.68 |

\*And prior years.

†And prior.

\*And prior, transfer.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                          | Year. | Statutes. |                  | Balances of appropriations July 1, 1886. | Appropriations for the fiscal year ending June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments during the fiscal year ending June 30, 1887. | Amounts carried to the surplus fund June 30, 1887. | Balances of appropriations June 30, 1887. |
|------------------------------------------------------------------------------|-------|-----------|------------------|------------------------------------------|----------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------|-------------------------------------------|
|                                                                              |       | Vol.      | Page or section. |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| INTERIOR—INDIANS—continued.                                                  |       |           |                  |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Brought forward.....                                                         |       |           |                  | \$180,398.26                             | \$702,671.46                                             | \$43,475.53                                  | \$926,545.25                                                  | \$737,967.69                                          | \$32,490.88                                        | \$156,086.68                              |
| Fulfilling treaties with—                                                    |       |           |                  |                                          |                                                          |                                              |                                                               |                                                       |                                                    |                                           |
| Chippewas, Pillagers, and Lake Winnebagoish bands (annuity in goods).....    |       | 24        | 31               | 10,823.22                                | 8,000.00                                                 |                                              | 18,823.22                                                     | 6,643.61                                              |                                                    | 12,179.61                                 |
| Chippewas, Pillagers, and Lake Winnebagoish bands (annuity in money).....    |       | 24        | 31               | 60.43                                    | 10,666.66                                                | 476.64                                       | 11,203.73                                                     | 11,143.30                                             |                                                    | 60.43                                     |
| Chippewas, Pillagers, and Lake Winnebagoish bands (purposes of utility)..... |       | 24        | 31               | 567.45                                   | 4,000.00                                                 | 36.00                                        | 4,603.45                                                      | 2,980.28                                              |                                                    | 1,623.17                                  |
| Chippewas of Red Lake and Pembina tribes.....                                |       |           |                  | 2,625.32                                 |                                                          |                                              | 2,625.32                                                      |                                                       |                                                    | 2,625.32                                  |
| Chippewas of Saginaw, Swan Creek, etc.                                       |       |           |                  | 313.61                                   |                                                          |                                              | 313.61                                                        |                                                       |                                                    | 313.61                                    |
| Chocktaws.....                                                               |       | 24        | 32               |                                          | 29,432.89                                                |                                              | 29,432.89                                                     | 29,432.89                                             |                                                    |                                           |
| Columbias and Colvilles.....                                                 |       | 24        | 32               | 46,147.95                                | 1,100.00                                                 | 467.14                                       | 47,715.09                                                     | 1,352.26                                              |                                                    | 46,362.83                                 |
| Confederated tribes and bands in Middle Oregon.....                          |       |           |                  | 25.07                                    |                                                          |                                              | 25.07                                                         | 25.07                                                 |                                                    |                                           |
| Crows.....                                                                   |       | 24        | 33               | 37,543.00                                | 30,000.00                                                | 2,704.92                                     | 70,247.92                                                     | 25,208.93                                             |                                                    | 45,038.99                                 |
| Creeks.....                                                                  |       | 24        | 33               |                                          | 69,968.40                                                |                                              | 69,968.40                                                     | 69,968.40                                             |                                                    |                                           |
| D'Wamish, and other allied tribes in Washington Territory.....               |       |           |                  |                                          |                                                          | 247.07                                       | 247.07                                                        |                                                       |                                                    | 247.07                                    |
| Flatheads, and other confederated bands.                                     |       |           |                  |                                          |                                                          | 2,300.00                                     | 2,300.00                                                      |                                                       |                                                    | 2,300.00                                  |
| Iowas.....                                                                   |       | 24        | 33               | 1,236.86                                 | 2,875.00                                                 | 155.06                                       | 4,266.92                                                      | 3,610.70                                              |                                                    | 626.22                                    |
| Kansas.....                                                                  |       | 24        | 33               | 13,448.84                                | 10,000.00                                                |                                              | 23,448.84                                                     | 12,083.10                                             |                                                    | 11,365.74                                 |
| Kickapoos.....                                                               |       | 24        | 34               | 2,642.91                                 | 4,408.78                                                 | 243.40                                       | 7,295.09                                                      | 6,052.17                                              |                                                    | 1,242.92                                  |
| Makahs.....                                                                  |       |           |                  | 257.74                                   |                                                          | 321.98                                       | 579.72                                                        |                                                       |                                                    | 579.72                                    |
| Menomonees.....                                                              |       |           |                  | 207.72                                   |                                                          |                                              | 207.72                                                        |                                                       |                                                    | 207.72                                    |
| Miamis of Eel River.....                                                     |       | 24        | 34               |                                          | 1,100.00                                                 |                                              | 1,100.00                                                      | 1,100.00                                              |                                                    |                                           |
| Miamis of Kansas.....                                                        |       | 24        | 34               | 947.85                                   | 1,094.24                                                 | 1.24                                         | 2,043.33                                                      | 497.73                                                |                                                    | 1,545.60                                  |
| Miamis of Kansas, employes, etc.                                             |       | 24        | 34               | 2,359.70                                 | 674.05                                                   |                                              | 3,033.75                                                      |                                                       |                                                    | 3,033.75                                  |
| Miamis of Indiana.....                                                       |       | 24        | 243              | 7,270.19                                 | 730.56                                                   |                                              | 8,000.75                                                      | 1,461.12                                              |                                                    | 6,539.63                                  |
| Nez Percés.....                                                              |       |           |                  | 24.91                                    |                                                          |                                              | 24.91                                                         |                                                       |                                                    | 24.91                                     |
| Nisqually Puyallup, and other bands.                                         |       |           |                  | 212.83                                   |                                                          | 184.25                                       | 397.08                                                        |                                                       |                                                    | 397.08                                    |
| Omahas.....                                                                  |       | 24        | 35               | 1,770.20                                 | 10,000.00                                                | 9,807.04                                     | 21,577.24                                                     | 20,093.66                                             |                                                    | 1,483.58                                  |
| Osages.....                                                                  |       | 24        | 35               | 1,555.27                                 | 3,456.00                                                 |                                              | 5,011.27                                                      | 4,977.75                                              |                                                    | 33.52                                     |
| Otoes and Missourias.....                                                    |       | 24        | 35               | 656.90                                   | 5,000.00                                                 | 73.75                                        | 5,730.65                                                      | 5,730.65                                              |                                                    |                                           |
| Pawnees.....                                                                 |       | 24        | 35               | 29,014.39                                | 30,000.00                                                | 432.15                                       | 59,446.54                                                     | 53,808.72                                             |                                                    | 5,637.82                                  |
| Poncas.....                                                                  |       | 24        | 36               | 13,761.42                                | 8,000.00                                                 | .02                                          | 21,761.44                                                     | 15,207.82                                             |                                                    | 6,553.62                                  |
| Pottawatomies (employes).....                                                |       | 24        | 36               | 91.57                                    | 1,008.99                                                 | 24.72                                        | 1,125.28                                                      | 988.28                                                |                                                    | 137.00                                    |
| Pottawatomies (annuity).....                                                 |       | 24        | 36               |                                          | 57,360.99                                                |                                              | 57,360.99                                                     | 56,819.05                                             |                                                    | 28,541.94                                 |
| Pottawatomies (salt).....                                                    |       | 24        | 36               |                                          | 156.54                                                   |                                              | 156.54                                                        | 156.54                                                |                                                    |                                           |
| Pottawatomies (interest).....                                                |       | 24        | 36               |                                          | 11,503.21                                                |                                              | 11,503.21                                                     | 11,503.21                                             |                                                    |                                           |



|                                                                                      |         |                |              |              |           |              |              |              |
|--------------------------------------------------------------------------------------|---------|----------------|--------------|--------------|-----------|--------------|--------------|--------------|
| Pottawatomies of Huron                                                               | 24      | 37             | 10.38        | 400.00       | 5.06      | 415.44       | 400.00       | 15.44        |
| Quapaws                                                                              |         |                | 509.89       | 12.00        |           | 509.89       |              | 497.89       |
| Sacs and Foxes of the Mississippi (annuity)                                          | 24      | 37             | 3,124.65     | 1,000.00     |           | 4,124.65     | 2,003.56     | 1,521.09     |
| Sacs and Foxes of the Mississippi (interest)                                         | 24      | 37             | 12,373.95    | 50,000.00    | 8,038.11  | 70,412.06    | 62,521.52    | 7,890.54     |
| Sacs and Foxes of the Missouri                                                       | 24      | 37             | 3.68         | 7,870.00     | 11.02     | 7,884.70     | 7,871.37     | 13.33        |
| Seminoles                                                                            | 24      | 37             |              | 28,500.00    |           | 28,500.00    | 28,500.00    |              |
| Senecas (employés)                                                                   | 24      | 38             | 86.85        | 530.00       | 91.00     | 707.85       | 540.15       | 167.70       |
| Senecas (annuity)                                                                    | 24      | 37, 38         |              | 3,160.00     | 95.71     | 3,255.71     | 3,160.00     | 95.71        |
| Senecas of New York                                                                  | 24      | 38             | 395.08       | 11,902.50    | 375.20    | 12,672.78    | 11,902.50    | 770.28       |
| Shawnees                                                                             | 24      | 38             | 10,863.82    | 5,000.00     |           | 15,863.82    | 5,000.00     | 10,863.82    |
| Eastern Shawnees (annuity)                                                           | 24      | 38             | 12.36        | 500.00       | 51.70     | 564.06       | 500.00       | 64.06        |
| Eastern Shawnees (employés)                                                          | 24      | 38             | 2,090.34     | 530.00       | 46.50     | 2,666.84     | 377.79       | 2,289.05     |
| Shoshones                                                                            | 24      | 38             | 3,655.02     |              |           | 3,655.02     | 626.09       | 3,028.93     |
| Sioux of Dakota                                                                      |         |                | 248.83       |              |           | 248.83       | 136.00       | 112.83       |
| Sioux (Yankton tribe)                                                                | 24      | 40             | 34,130.05    | 25,000.00    | 128.48    | 59,258.53    | 23,903.00    | 35,355.53    |
| Sioux of Mississippi                                                                 |         |                | 57,008.50    |              |           | 57,008.50    |              | 57,008.50    |
| Sisseton, Wabpeton, and Santee Sioux of Devil's Lake                                 |         |                | 31.50        |              | 38.11     | 69.61        |              | 69.61        |
| Six Nations of New York                                                              | 24      | 39             | 388.04       | 4,500.00     | 32.60     | 4,920.64     | 4,538.69     | 381.95       |
| S'Klallams                                                                           |         |                | 584.75       |              |           | 584.75       |              | 584.75       |
| Snakes (Wal-pah-pe tribe)                                                            |         |                | 536.51       |              |           | 536.51       | 253.62       | 282.89       |
| Winnebagoes                                                                          | 24      | 40             | 20,024.01    | 44,162.47    | 20,194.86 | 84,381.34    | 76,935.62    | 7,445.72     |
| Wyandottes                                                                           |         |                | 288.80       |              |           | 288.80       | 96.26        | 192.54       |
| Yakamas                                                                              |         |                | 7,846.78     | 11,737.07    |           | 7,846.78     | 524.44       | 7,322.34     |
| Cherokees (proceeds of lands)                                                        | R. S.   | 2093-2096      |              |              |           | 11,737.07    |              |              |
| Cherokees (proceeds of diminished reserve lands)                                     |         |                |              |              |           |              |              |              |
| Kansas (proceeds of lands)                                                           | R. S.   | 2093-2096      | 724,137.41   |              |           | 724,137.41   |              | 724,137.41   |
| Miamis of Kansas (proceeds of lands)                                                 |         |                | 4,254.14     | 23,558.80    |           | 27,812.94    | 23,680.33    | 4,132.61     |
| Omahas (proceeds of lands)                                                           |         |                | 20,993.06    |              |           | 20,993.06    | 10,021.86    | 10,971.20    |
| Otoes and Missourias (proceeds of lands)                                             |         |                | 712.26       |              |           | 712.26       |              |              |
| Pawnees (proceeds of lands)                                                          | R. S.   | 2093-2096      | 416,861.59   |              |           | 416,861.59   | 4,770.20     | 412,091.39   |
| Pottawatomies (proceeds of lands)                                                    |         |                | 159,128.67   | 17,782.94    |           | 176,911.61   | 176,911.61   |              |
| Sacs and Foxes of the Missouri (proceeds of lands)                                   |         |                | 32,584.94    |              |           | 32,584.94    |              | 32,584.94    |
| Shawnees (proceeds of lands)                                                         |         |                | 13,025.33    |              | 34.01     | 13,059.34    | 2,374.44     | 10,684.90    |
| Winnebagoes (proceeds of lands)                                                      |         |                | 1,270.56     |              |           | 1,270.56     |              | 1,270.56     |
| Claims of settlers in Round Valley reservation, California, restored to public lands |         |                | 20,621.61    |              |           | 20,621.61    |              | 20,621.61    |
| Proceeds of New York Indian lands in Kansas                                          |         |                | 594.37       |              |           | 594.37       |              | 594.37       |
| Proceeds of Sioux reservation in Minnesota and Dakota                                | { R. S. | 819, 2093-2096 | 1,775.31     |              |           | 1,775.31     |              | 1,775.31     |
| Civilization fund                                                                    | R. S.   | 2093-2096      | 57,608.63    | 50,738.72    | 87.69     | 108,435.04   | 21,022.38    | 87,412.66    |
| Interest of Cherokees on lands sold to Osages                                        | R. S.   | 2093-2096      | 20,854.36    | 621.43       | 490.69    | 21,966.48    | 36,206.88    | 21,966.48    |
| Cherokee asylum fund                                                                 |         |                | 64,147.17    |              |           | 64,147.17    |              | 64,147.17    |
| Interest on Cherokee asylum fund                                                     | R. S.   | 2093-2096      | 427,242.20   | 3,207.36     |           | 3,207.36     | 3,207.36     | 427,242.20   |
| Cherokee national fund                                                               |         |                |              |              |           | 427,242.20   |              |              |
| Carried forward                                                                      |         |                | 2,473,989.01 | 1,330,115.94 | 90,671.65 | 3,894,776.60 | 1,571,889.93 | 2,290,395.79 |



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                     | Year. | Statutes.     |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropriations June 30, 1887. |
|-------------------------------------------------------------------------|-------|---------------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|-------------------------------------------|
|                                                                         |       | Vol.          | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| INTERIOR—INDIANS—continued.                                             |       |               |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Brought forward.....                                                    | ..... |               |                    | \$2, 473, 989. 01                          | \$1, 330, 115. 94                                            | \$90, 671. 65                                | \$3, 894, 776. 60                                             | \$1, 571, 889. 93                                       | \$32, 490. 88                                        | \$2, 290, 395. 79                         |
| Interest on Cherokee national fund.....                                 | ..... | { 24<br>R. S. | 46<br>2093-2096}   | .....                                      | 56, 820. 42                                                  | .....                                        | 56, 820. 42                                                   | 56, 820. 42                                             | .....                                                | .....                                     |
| Cherokee orphan fund.....                                               | ..... | R. S.         | 2093-2096          | 228, 835. 43                               | .....                                                        | .....                                        | 228, 835. 43                                                  | .....                                                   | .....                                                | 228, 835. 43                              |
| Interest on Cherokee orphan fund.....                                   | ..... | R. S.         | 2093-2096          | 01                                         | 12, 775. 18                                                  | .....                                        | 12, 775. 19                                                   | 12, 775. 19                                             | .....                                                | .....                                     |
| Cherokee school fund.....                                               | ..... |               |                    | 458, 764. 06                               | .....                                                        | .....                                        | 458, 764. 06                                                  | .....                                                   | .....                                                | 458, 764. 06                              |
| Interest on Cherokee school fund.....                                   | ..... | { 24<br>R. S. | 46<br>2093-2096}   | 21. 07                                     | 28, 441. 46                                                  | .....                                        | 28, 462. 53                                                   | 28, 462. 53                                             | .....                                                | .....                                     |
| Chickasaw national fund.....                                            | ..... |               |                    | 959, 678. 82                               | .....                                                        | .....                                        | 959, 678. 82                                                  | .....                                                   | .....                                                | 959, 678. 82                              |
| Interest on Chickasaw national fund.....                                | ..... | { 24<br>R. S. | 46<br>2093-2096}   | .....                                      | 68, 289. 28                                                  | .....                                        | 68, 289. 28                                                   | 68, 289. 28                                             | .....                                                | .....                                     |
| Chickasaw incompetent fund.....                                         | ..... | R. S.         | 2093-2096          | .....                                      | 2, 000. 00                                                   | .....                                        | 2, 000. 00                                                    | .....                                                   | .....                                                | 2, 000. 00                                |
| Interest on Chickasaw incompetent fund.....                             | ..... | R. S.         | 2093-2096          | .....                                      | 97. 81                                                       | .....                                        | 2, 497. 81                                                    | .....                                                   | .....                                                | 2, 497. 81                                |
| Choctaw general fund.....                                               | ..... |               |                    | 47, 514. 00                                | .....                                                        | 8, 300. 00                                   | 55, 814. 00                                                   | 8, 300. 00                                              | .....                                                | 47, 514. 00                               |
| Interest on Choctaw general fund.....                                   | ..... | { 24<br>R. S. | 46<br>2093-2096}   | .....                                      | 29, 420. 04                                                  | .....                                        | 29, 420. 04                                                   | 29, 375. 70                                             | .....                                                | 44. 34                                    |
| Choctaw orphan fund.....                                                | ..... | R. S.         | 2093-2096          | 1, 608. 04                                 | .....                                                        | .....                                        | 1, 608. 04                                                    | .....                                                   | .....                                                | 1, 608. 04                                |
| Interest on Choctaw orphan fund.....                                    | ..... | R. S.         | 2093-2096          | .....                                      | 80. 40                                                       | .....                                        | 80. 40                                                        | 80. 40                                                  | .....                                                | .....                                     |
| Choctaw school fund.....                                                | ..... | R. S.         | 2093-2096          | 49, 472. 70                                | .....                                                        | .....                                        | 49, 472. 70                                                   | .....                                                   | .....                                                | 49, 472. 70                               |
| Interest on Choctaw school fund.....                                    | ..... | R. S.         | 2093-2096          | .....                                      | 2, 473. 64                                                   | .....                                        | 2, 473. 64                                                    | 2, 473. 64                                              | .....                                                | .....                                     |
| Chippewa and Christian Indian fund.....                                 | ..... |               |                    | 42, 560. 36                                | .....                                                        | .....                                        | 42, 560. 36                                                   | .....                                                   | .....                                                | 42, 560. 36                               |
| Interest on Chippewa and Christian Indian fund.....                     | ..... | R. S.         | 2093-2096          | .....                                      | 2, 128. 02                                                   | 31. 53                                       | 2, 159. 55                                                    | 2, 128. 02                                              | .....                                                | 31. 53                                    |
| Creek orphans' fund.....                                                | ..... |               |                    | .....                                      | .....                                                        | 83. 65                                       | 83. 65                                                        | .....                                                   | .....                                                | 83. 65                                    |
| Interest on Creek orphans' fund.....                                    | ..... |               |                    | .....                                      | .....                                                        | 385. 84                                      | 385. 84                                                       | .....                                                   | .....                                                | 385. 84                                   |
| Delaware general fund.....                                              | ..... |               |                    | 673, 894. 64                               | .....                                                        | .....                                        | 673, 894. 64                                                  | .....                                                   | .....                                                | 673, 894. 64                              |
| Interest on Delaware general fund.....                                  | ..... | { 24<br>R. S. | 46<br>2093-2096}   | .....                                      | 45, 581. 76                                                  | 1, 307. 53                                   | 46, 889. 29                                                   | 46, 889. 29                                             | .....                                                | .....                                     |
| Delaware school fund.....                                               | ..... | R. S.         | 2093-2096          | 11, 000. 00                                | .....                                                        | .....                                        | 11, 000. 00                                                   | .....                                                   | .....                                                | 11, 000. 00                               |
| Interest on Delaware school fund.....                                   | ..... | R. S.         | 2093-2096          | 12, 083. 89                                | 550. 00                                                      | .....                                        | 12, 633. 89                                                   | .....                                                   | .....                                                | 12, 633. 89                               |
| Iowa fund.....                                                          | ..... |               |                    | 116, 543. 37                               | .....                                                        | .....                                        | 116, 543. 37                                                  | .....                                                   | .....                                                | 116, 543. 37                              |
| Interest on Iowa fund.....                                              | ..... | { 24<br>R. S. | 46<br>2093-2096}   | 1, 401. 17                                 | 9, 347. 16                                                   | 95. 42                                       | 10, 843. 75                                                   | 10, 683. 85                                             | .....                                                | 159. 90                                   |
| Kansas school fund.....                                                 | ..... |               |                    | 27, 174. 41                                | .....                                                        | .....                                        | 27, 174. 41                                                   | .....                                                   | .....                                                | 27, 174. 41                               |
| Interest on Kansas school fund.....                                     | ..... |               |                    | 2, 263. 90                                 | 1, 358. 72                                                   | 810. 08                                      | 4, 432. 70                                                    | 4, 428. 67                                              | .....                                                | 4. 03                                     |
| Kaskaskias, Peorias, Weas, and Pianke- shaws school fund.....           | ..... |               |                    | 10, 000. 00                                | .....                                                        | 794. 70                                      | 10, 794. 70                                                   | 132. 45                                                 | .....                                                | 10, 662. 25                               |
| Interest on Kaskaskias, Peorias, Weas, and Piankeshaws school fund..... | ..... | { 24<br>R. S. | 46<br>2093-2096}   | 293. 08                                    | 2, 117. 75                                                   | 65. 50                                       | 2, 476. 33                                                    | 658. 20                                                 | .....                                                | 1, 818. 13                                |



| Interest on Kaskaskias, Peorias, Weas, and<br>Pankeshaws fund..... | { 24<br>R. S. | 462<br>2093-2096 | 262.37        | 4,843.55     | 956.70     | 6,062.62      | 5,090.78     | 971.84        |
|--------------------------------------------------------------------|---------------|------------------|---------------|--------------|------------|---------------|--------------|---------------|
| Kickapoo general fund.....                                         |               |                  | 123,465.70    |              |            | 123,465.70    | 2,320.94     | 121,144.76    |
| Interest on Kickapoo general fund.....                             | R. S.         | 2093-2096        | 1,497.79      | 6,119.71     | 7.06       | 7,624.56      | 6,197.15     | 1,427.41      |
| L'Anse and Vieux de Sert Chippewa fund.....                        |               |                  | 20,000.00     |              |            | 20,000.00     |              | 20,000.00     |
| Interest on L'Anse and Vieux de Sert Chip-<br>pewa fund.....       | R. S.         | 2093-2096        | 2,175.90      | 1,000.00     | 967.69     | 4,143.59      | 3,778.30     | 365.29        |
| Menomonee fund.....                                                |               |                  | 134,039.38    |              |            | 134,039.38    |              | 134,039.38    |
| Interest on Menomonee fund.....                                    | R. S.         | 2093-2096        | 3,803.30      | 7,651.96     | 912.89     | 12,368.15     | 10,017.10    | 2,351.05      |
| Omaha fund.....                                                    | R. S.         | 2093-2096        | 57,214.24     | 66,158.30    |            | 123,372.54    | 2,790.18     | 120,582.36    |
| Interest on Omaha fund.....                                        | R. S.         | 2093-2096        |               | 4,684.09     |            | 4,684.09      |              | 4,684.09      |
| Osage fund.....                                                    | R. S.         | 2093-2096        | 5,733,014.74  | 1,304,987.44 |            | 7,038,002.18  |              | 7,038,002.18  |
| Interest due Osage fund.....                                       | R. S.         | 2093-2096        | 434,997.26    | 295,770.16   | 5,524.45   | 736,291.87    | 228,724.40   | 507,567.47    |
| Osage school fund.....                                             |               |                  | 119,911.53    |              |            | 119,911.53    |              | 119,911.53    |
| Interest due Osage school fund.....                                | R. S.         | 2093-2096        | 481.08        | 5,995.58     | 2,495.69   | 8,972.35      | 4,822.78     | 4,149.57      |
| Interest on Otoe and Missouria fund.....                           | R. S.         | 2093-2096        | 31,395.91     | 20,734.28    | 233.81     | 52,364.00     | 25,718.24    | 26,645.76     |
| Ponca fund.....                                                    |               |                  | 70,000.00     |              |            | 70,000.00     |              | 70,000.00     |
| Interest on Ponca fund.....                                        | R. S.         | 2093-2096        | 2,721.32      | 3,500.00     | 4.43       | 6,225.75      | 6,172.00     | 53.75         |
| Pawnee fund.....                                                   | R. S.         | 2093-2096        |               | 249,988.70   |            | 249,988.70    |              | 249,988.70    |
| Interest on Pawnee fund.....                                       | R. S.         | 2093-2096        |               | 28,064.52    |            | 28,064.52     |              | 28,064.52     |
| Pottawatomie education fund.....                                   |               |                  | 76,993.93     |              |            | 76,993.93     |              | 76,993.93     |
| Interest on Pottawatomie education fund.....                       | R. S.         | 2093-2096        | 1,726.08      | 3,940.11     | 15.39      | 5,681.58      | 5,370.70     | 310.88        |
| Pottawatomie general fund.....                                     |               |                  | 89,618.57     |              |            | 89,618.57     |              | 89,618.57     |
| Interest on Pottawatomie general fund.....                         | R. S.         | 2093-2096        | 23,238.92     | 4,480.92     | 8.58       | 27,728.42     | 7,146.20     | 20,582.22     |
| Pottawatomie mills fund.....                                       |               |                  | 17,482.07     |              |            | 17,482.07     |              | 17,482.07     |
| Interest on Pottawatomie mills fund.....                           | R. S.         | 2093-2096        | 1,136.38      | 874.10       | 15.53      | 2,026.01      | 1,726.05     | 299.96        |
| Sacs and Foxes of the Mississippi fund.....                        |               |                  | 55,058.21     |              |            | 55,058.21     |              | 55,058.21     |
| Interest on Sacs and Foxes of the Mississippi<br>fund.....         | R. S.         | 2093-2096        | 1,424.76      | 2,752.92     |            | 4,177.68      | 3,044.81     | 1,132.87      |
| Sacs and Foxes of the Missouri fund.....                           |               |                  | 21,659.12     |              |            | 21,659.12     |              | 21,659.12     |
| Interest on Sacs and Foxes of the Missouri<br>fund.....            | R. S.         | 2093-2096        | 6,336.20      | 1,082.96     |            | 7,419.16      |              | 7,419.16      |
| Seneca fund.....                                                   |               |                  | 40,979.60     |              |            | 40,979.60     |              | 40,979.60     |
| Interest on Seneca fund.....                                       | R. S.         | 2093-2096        |               | 2,048.98     | 24.77      | 2,073.75      | 2,048.98     | 24.77         |
| Seneca fund, Tonawanda band.....                                   |               |                  | 86,950.00     |              |            | 86,950.00     |              | 86,950.00     |
| Interest on Seneca fund, Tonawanda band.....                       | R. S.         | 2093-2096        | 4,481.28      | 4,347.50     | 151.75     | 8,980.53      | 4,347.50     | 4,633.03      |
| Seneca and Shawnee fund.....                                       |               |                  | 15,140.42     |              |            | 15,140.42     |              | 15,140.42     |
| Interest on Seneca and Shawnee fund.....                           | R. S.         | 2093-2096        |               | 757.02       | 31.18      | 788.20        | 757.02       | 31.18         |
| Shawnee fund.....                                                  |               |                  | 1,985.65      |              |            | 1,985.65      |              | 1,985.65      |
| Interest on Shawnee fund.....                                      | R. S.         | 2093-2096        | 554.11        | 99.28        |            | 653.39        |              | 653.39        |
| Eastern Shawnee fund.....                                          |               |                  | 9,079.12      |              |            | 9,079.12      |              | 9,079.12      |
| Interest on Eastern Shawnee fund.....                              | R. S.         | 2093-2096        | 285.89        | 453.96       |            | 739.85        | 680.94       | 58.91         |
| Shoshonee and Bannock fund.....                                    |               |                  | 6,000.00      |              |            | 6,000.00      |              | 6,000.00      |
| Interest on Shoshonee and Bannock fund.....                        | R. S.         | 2093-2096        | 1,048.36      | 300.00       |            | 1,348.36      |              | 1,348.36      |
| Stockbridge Consolidated fund.....                                 |               |                  | 75,886.04     |              |            | 75,886.04     |              | 75,886.04     |
| Interest on Stockbridge Consolidated fund.....                     | R. S.         | 2093-2096        | 395.48        | 3,794.30     | 114.11     | 4,303.89      | 3,877.26     | 426.63        |
| Umatilla school fund.....                                          |               |                  | 46,646.14     | 17,667.30    | 1,812.12   | 66,125.56     | 2,673.62     | 63,451.94     |
| Ute 5 per cent. fund.....                                          |               |                  | 500,000.00    |              |            | 500,000.00    |              | 500,000.00    |
| Interest on Ute 5 per cent. fund.....                              | R. S.         | 2093-2096        | 28,777.05     | 25,000.00    | 317.00     | 54,094.05     | 26,291.85    | 27,802.20     |
| Ute 4 per cent. fund.....                                          |               |                  | 1,250,000.00  |              |            | 1,250,000.00  |              | 1,250,000.00  |
| Carried forward.....                                               |               |                  | 14,217,361.86 | 3,658,695.22 | 116,139.05 | 17,992,196.13 | 2,196,984.37 | 15,762,720.88 |



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                        | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amount car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------|---------------------------------------------|
|                                                            |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                     |                                             |
| INTERIOR—INDIANS—continued.                                |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                     |                                             |
| Brought forward.....                                       |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                     |                                             |
| Interest on Ute 4 cent. fund.....                          | 1887  | R. S.     | 2093-2096          | \$14,217,361.86                            | \$3,658,695.22                                               | \$116,139.05                                 | \$17,992,196.13                                               | \$2,196,984.37                                          | \$32,490.88                                         | \$15,762,720.88                             |
| Kikapoo 4 per cent. fund.....                              | 1886  | R. S.     | 2093-2096          | 20,056.27                                  | 50,000.00                                                    | 461.32                                       | 70,517.59                                                     | 24,022.50                                               |                                                     | 46,495.09                                   |
| Interest on Kikapoo 4 per cent. fund.....                  | 1885  | R. S.     | 2093-2096          |                                            | 15,802.87                                                    |                                              | 15,802.87                                                     |                                                         |                                                     | 15,802.87                                   |
| Payments to North Carolina Cherokees.....                  | 1887  | R. S.     | 2093-2096          | 31,508.75                                  | 1,261.23                                                     | 50.00                                        | 33,122.19                                                     | 1,638.82                                                |                                                     | 1,264.23                                    |
| Incidentals in Arizona.....                                | 1887  | 24        | 42                 |                                            | 1,563.44                                                     | 7.50                                         | 5,007.50                                                      | 3,829.29                                                |                                                     | 31,483.37                                   |
| Incidentals in Arizona, employes.....                      | 1887  | 24        | 42                 |                                            | 5,000.00                                                     |                                              | 8,000.00                                                      | 6,081.26                                                |                                                     | 1,178.21                                    |
| Incidentals in Arizona, support and civiliza- tion.....    | 1887  | 24        | 42                 |                                            | 8,000.00                                                     |                                              |                                                               |                                                         |                                                     | 1,918.74                                    |
| Do.....                                                    | 1886  |           |                    |                                            | 7,000.00                                                     | 120.23                                       | 7,120.23                                                      | 7,000.74                                                |                                                     | 119.49                                      |
| Do.....                                                    | 1885  |           |                    | 890.86                                     |                                                              | 224.86                                       | 1,115.72                                                      | 360.28                                                  |                                                     | 755.44                                      |
| Do.....                                                    | 1884  |           |                    | 2,504.96                                   |                                                              | 66.60                                        | 2,571.56                                                      |                                                         | 2,571.56                                            |                                             |
| Do.....                                                    | 1883  | 24        | 292                |                                            | 414.17                                                       | 50                                           | 414.17                                                        | 357.17                                                  |                                                     | 57.00                                       |
| Incidentals in California, employes.....                   | 1887  | 24        | 42                 |                                            | 8,000.00                                                     | 537.97                                       | 8,537.97                                                      | 8,206.21                                                |                                                     | 331.76                                      |
| Incidentals in California, support and civil- ization..... | 1887  | 24        | 42                 |                                            | 18,000.00                                                    | 47.24                                        | 18,047.24                                                     | 15,719.27                                               |                                                     | 2,327.97                                    |
| Incidentals in California.....                             | 1886  |           |                    | 750.27                                     |                                                              | 372.53                                       | 1,122.80                                                      | 1,122.80                                                |                                                     |                                             |
| Incidentals, California.....                               | 1885  |           |                    | 1,240.87                                   |                                                              |                                              | 1,240.87                                                      | 1,086.67                                                | 154.20                                              |                                             |
| Do.....                                                    | 1883  | 24        | 292                |                                            | 418.32                                                       |                                              | 418.32                                                        | 410.72                                                  |                                                     | 7.60                                        |
| Incidentals, Colorado.....                                 | 1887  | 24        | 43                 |                                            | 1,500.00                                                     |                                              | 1,500.00                                                      | 838.18                                                  |                                                     | 661.82                                      |
| Do.....                                                    | 1886  |           |                    | 332.00                                     |                                                              | 353.99                                       | 685.99                                                        |                                                         |                                                     | 685.99                                      |
| Do.....                                                    | 1885  |           |                    | 218.25                                     |                                                              |                                              | 218.25                                                        | 126.45                                                  | 91.80                                               |                                             |
| Do.....                                                    | 1883  | 24        | 292                |                                            | 512.78                                                       |                                              | 512.78                                                        | 512.78                                                  |                                                     |                                             |
| Incidentals, Dakota.....                                   | 1887  | 24        | 43                 |                                            | 8,000.00                                                     | 204.98                                       | 8,204.98                                                      | 6,213.97                                                |                                                     | 1,991.01                                    |
| Do.....                                                    | 1886  |           |                    | 3,719.99                                   |                                                              | 735.77                                       | 4,455.76                                                      | 186.23                                                  |                                                     | 4,269.53                                    |
| Do.....                                                    | 1885  |           |                    | 579.50                                     |                                                              | 28.22                                        | 607.72                                                        |                                                         | 607.72                                              |                                             |
| Do.....                                                    | 1884  |           |                    |                                            |                                                              | 15.75                                        | 15.75                                                         |                                                         | 15.75                                               |                                             |
| Do.....                                                    | 1883  | 24        | 292                |                                            | 794.06                                                       | 82.86                                        | 876.92                                                        | 794.06                                                  |                                                     |                                             |
| Incidentals, Idaho.....                                    | 1887  | 24        | 43                 |                                            | 1,000.00                                                     | 38.50                                        | 1,038.50                                                      | 1,029.15                                                |                                                     | 9.35                                        |
| Do.....                                                    | 1886  |           |                    | 753.25                                     |                                                              | 411.96                                       | 1,165.21                                                      | 899.20                                                  |                                                     | 266.01                                      |
| Do.....                                                    | 1885  |           |                    | 467.67                                     |                                                              | 570.00                                       | 1,037.67                                                      | 18.00                                                   | 1,019.67                                            |                                             |
| Do.....                                                    | 1883  | 24        | 293                |                                            | 806.73                                                       |                                              | 806.73                                                        | 806.73                                                  |                                                     |                                             |
| Incidentals, Montana.....                                  | 1887  | 24        | 43                 |                                            | 4,000.00                                                     | 500.25                                       | 4,500.25                                                      | 3,333.19                                                |                                                     | 1,167.06                                    |
| Do.....                                                    | 1886  |           |                    | 80.18                                      |                                                              | 614.77                                       | 694.95                                                        | 148.50                                                  |                                                     | 546.45                                      |
| Do.....                                                    | 1885  |           |                    | 662.35                                     |                                                              | 97.70                                        | 760.05                                                        | 87.50                                                   | 672.55                                              |                                             |
| Do.....                                                    | 1884  |           |                    |                                            |                                                              | 501.51                                       | 501.51                                                        |                                                         | 501.51                                              |                                             |
| Do.....                                                    | 1883  | 24        | 293                |                                            | 568.25                                                       | 161.47                                       | 161.47                                                        | 161.47                                                  |                                                     |                                             |
| Incidentals, Nevada.....                                   | 1887  | 24        | 43                 |                                            | 1,500.00                                                     |                                              | 1,500.00                                                      | 1,342.18                                                |                                                     | 157.82                                      |
| Incidentals, Nevada, employes.....                         | 1887  | 24        | 43                 |                                            | 6,000.00                                                     |                                              | 6,000.00                                                      | 5,999.91                                                |                                                     | .09                                         |



|                                                                |       |       |       |              |            |              |           |               |
|----------------------------------------------------------------|-------|-------|-------|--------------|------------|--------------|-----------|---------------|
| Incidentals, Nevada, support and civilization                  | 1887  | 24    | 43    | 15,000.00    | 15,000.00  | 9,453.14     | .....     | 5,546.86      |
| Do.....                                                        | 1886  | ..... | ..... | .....        | 542.02     | 699.19       | .....     | 6,275.17      |
| Do.....                                                        | 1885  | ..... | ..... | .....        | 101.20     | .58          | 4,130.11  | .....         |
| Do.....                                                        | 1884† | ..... | ..... | .....        | 18.74      | 18.74        | .....     | .....         |
| Do.....                                                        | 1883* | 24    | 293   | 970.63       | .....      | 970.63       | .....     | .....         |
| Incidentals, New Mexico, employes, support and civilization    | 1887  | 24    | 43    | 5,000.00     | 5,000.00   | 4,966.81     | .....     | 33.19         |
| Do.....                                                        | 1886  | ..... | ..... | .....        | 294.03     | 157.00       | .....     | 266.08        |
| Do.....                                                        | 1885  | ..... | ..... | .....        | .....      | .....        | 122.23    | .....         |
| Do.....                                                        | 1883* | 24    | 293   | 335.88       | 335.88     | 335.88       | .....     | .....         |
| Incidentals, Oregon, employes.....                             | 1887  | 24    | 43    | 6,000.00     | 6,000.00   | 5,800.61     | .....     | 199.39        |
| Incidentals, Oregon, support and civilization                  | 1887  | 24    | 43    | 10,000.00    | 11,299.53  | 10,806.49    | .....     | 493.04        |
| Do.....                                                        | 1886  | ..... | ..... | .....        | 611.71     | 1,101.81     | .....     | 1,812.64      |
| Do.....                                                        | 1885  | ..... | ..... | .....        | 133.90     | 61.85        | 678.29    | .....         |
| Do.....                                                        | 1883* | 24    | 293   | 1,114.80     | .....      | 1,060.80     | .....     | 54.00         |
| Incidentals, Utah, employes and support and civilization       | 1887  | 24    | 43    | 10,000.00    | 10,477.23  | 10,054.69    | .....     | 422.54        |
| Do.....                                                        | 1886  | ..... | ..... | .....        | 408.52     | 1,313.95     | .....     | 775.32        |
| Do.....                                                        | 1885  | ..... | ..... | .....        | .....      | 27.95        | 13.66     | .....         |
| Do.....                                                        | 1883* | 24    | 293   | 1,523.22     | 1,523.22   | 1,523.22     | .....     | .....         |
| Incidentals, Washington, employes and support and civilization | 1887  | 24    | 43    | 16,000.00    | 16,161.58  | 14,184.97    | .....     | 1,976.61      |
| Do.....                                                        | 1886  | ..... | ..... | .....        | 677.64     | 3.45         | .....     | 1,658.45      |
| Do.....                                                        | 1885  | ..... | ..... | .....        | .45        | 12.91        | 2,689.46  | .....         |
| Do.....                                                        | 1883* | 24    | 293   | 1,086.42     | 1,086.42   | 1,086.42     | .....     | .....         |
| Incidentals in Wyoming                                         | 1887  | 24    | 43    | 1,000.00     | 1,417.25   | 1,415.00     | .....     | 2.25          |
| Do.....                                                        | 1886  | ..... | ..... | .....        | 191.21     | 150.00       | .....     | 421.11        |
| Do.....                                                        | 1885  | ..... | ..... | .....        | .....      | .....        | 1,099.05  | .....         |
| Do.....                                                        | 1883* | 24    | 293   | 732.81       | 732.81     | 732.81       | .....     | .....         |
| Incidentals in Oregon and Washington                           | 1873* | 24    | 293   | 106.25       | 106.25     | 106.25       | .....     | .....         |
| Support of—                                                    | ..... | ..... | ..... | .....        | .....      | .....        | .....     | .....         |
| Arapahoes and Cheyennes of Upper Arkansas River                | 1883* | 24    | 293   | 1.34         | 1.34       | 1.34         | .....     | .....         |
| Apaches, Kiowas, and Comanches, clothing                       | 1887  | 24    | 31    | 12,000.00    | 12,000.00  | 11,763.37    | .....     | 236.63        |
| Apaches, Kiowas, and Comanches, employes                       | 1887  | 24    | 31    | 7,000.00     | 7,000.00   | 6,999.38     | .....     | .62           |
| Do.....                                                        | 1886  | ..... | ..... | .....        | 8.34       | 1,570.00     | .....     | 2,285.63      |
| Do.....                                                        | 1885  | ..... | ..... | .....        | .....      | .....        | 195.57    | .....         |
| Do.....                                                        | 1884* | ..... | ..... | .....        | 7.29       | 7.29         | .....     | .....         |
| Do.....                                                        | 1883* | 24    | 293   | 301.50       | 301.50     | 301.50       | .....     | 2,500.00      |
| Do.....                                                        | 1882* | ..... | ..... | .....        | .....      | .....        | .....     | 2,500.00      |
| Do.....                                                        | 1881* | ..... | ..... | .....        | .....      | .....        | .....     | .....         |
| Cheyennes, Apaches, Kiowas, and Comanches                      | 1887  | 24    | 41    | 325,000.00   | 326,945.63 | 286,736.33   | .....     | 40,209.30     |
| Do.....                                                        | 1886  | ..... | ..... | .....        | 1,179.09   | 21,028.47    | .....     | 1,367.23      |
| Do.....                                                        | 1885  | ..... | ..... | .....        | 10.60      | .....        | 1,714.06  | .....         |
| Do.....                                                        | 1884* | ..... | ..... | .....        | 1.10       | 1.10         | .....     | .....         |
| Carried forward.....                                           | ..... | ..... | ..... | 4,212,012.92 | 130,832.59 | 2,684,339.78 | 48,851.43 | 15,943,253.84 |

†And prior; transfer.

\*And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                   | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of ap- propriat- ions June 30, 1887. |
|-------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|-----------------------------------------------|
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| INTERIOR—INDIANS—continued.                           |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                               |
| Support of—                                           |       |           |                    | \$14,333,599.54                            | \$4,212,012.92                                               | \$130,832.59                                 | \$18,676,445.05                                               | \$2,684,339.78                                          | \$48,851.43                                          | \$15,943,253.84                               |
| Cheyennes, Apaches, Kiowas, and Co- manches           | 1883* | 24        | 293, 300           |                                            | 775.92                                                       |                                              | 775.92                                                        | 775.92                                                  |                                                      |                                               |
| Arickarees, Gros Ventres, and Mandans                 | 1887  | 24        | 41                 |                                            | 40,000.00                                                    | 875.40                                       | 40,875.40                                                     | 35,352.49                                               |                                                      | 5,522.91                                      |
| Do                                                    | 1886  |           |                    | 4,579.64                                   |                                                              | 432.51                                       | 5,012.15                                                      | 243.09                                                  |                                                      | 4,769.06                                      |
| Do                                                    | 1885  |           |                    | 2,771.19                                   |                                                              |                                              | 2,771.19                                                      | 4.69                                                    | 2,766.50                                             |                                               |
| Do                                                    | 1883* | 24        | 293                |                                            | 3.80                                                         | 3.80                                         | 7.60                                                          | 3.80                                                    | 3.80                                                 |                                               |
| Assinaboines in Montana                               | 1887  | 24        | 41                 |                                            | 30,000.00                                                    | 1,206.00                                     | 31,206.00                                                     | 30,783.89                                               |                                                      | 422.11                                        |
| Do                                                    | 1886  |           |                    | 3,598.91                                   |                                                              | 8.77                                         | 3,607.68                                                      | 1,133.97                                                |                                                      | 2,473.71                                      |
| Do                                                    | 1885  |           |                    | 468.29                                     |                                                              |                                              | 468.29                                                        | 400.00                                                  | 68.29                                                |                                               |
| Do                                                    | 1884* |           |                    |                                            |                                                              | 14.31                                        | 14.31                                                         |                                                         | 14.31                                                |                                               |
| Do                                                    | 1883* | 24        | 293                |                                            | 52.43                                                        | 2.43                                         | 54.86                                                         | 52.43                                                   | 2.43                                                 |                                               |
| Blackfeet bloods and Piegans                          | 1887  | 24        | 41                 |                                            | 80,000.00                                                    | 1,515.93                                     | 81,515.93                                                     | 59,868.82                                               |                                                      | 21,647.11                                     |
| Do                                                    | 1886  |           |                    | 20,627.73                                  |                                                              | 744.91                                       | 21,372.64                                                     | 4,672.09                                                |                                                      | 16,700.55                                     |
| Do                                                    | 1885  |           |                    | 981.37                                     |                                                              |                                              | 981.37                                                        |                                                         | 981.37                                               |                                               |
| Do                                                    | 1883* | 24        | 293                |                                            | .75                                                          | .75                                          | 1.50                                                          | .75                                                     | .75                                                  |                                               |
| Cheyennes and Arapahoes, clothing                     | 1887  | 24        | 31                 |                                            | 12,000.00                                                    |                                              | 12,000.00                                                     | 12,000.00                                               |                                                      | 202.52                                        |
| Cheyennes and Arapahoes, employes                     | 1887  | 24        | 31                 |                                            | 6,500.00                                                     | 259.26                                       | 6,759.26                                                      | 6,556.74                                                |                                                      | 276.95                                        |
| Do                                                    | 1886  |           |                    | 335.69                                     |                                                              |                                              | 335.69                                                        | 58.74                                                   | 466.06                                               |                                               |
| Do                                                    | 1885  |           |                    | 466.06                                     |                                                              |                                              | 466.06                                                        |                                                         |                                                      |                                               |
| Do                                                    | 1883* | 24        | 293                |                                            | 31.50                                                        | 31.50                                        | 63.00                                                         | 31.50                                                   | 31.50                                                |                                               |
| Chippewas of Lake Superior                            | 1887  | 24        | 41                 |                                            | 5,000.00                                                     |                                              | 5,000.00                                                      | 4,356.28                                                |                                                      | 643.72                                        |
| Do                                                    | 1886  |           |                    | 914.25                                     |                                                              | 334.48                                       | 1,248.73                                                      |                                                         |                                                      | 1,248.73                                      |
| Do                                                    | 1885  |           |                    | 2,038.26                                   |                                                              |                                              | 2,038.26                                                      |                                                         | 2,038.26                                             |                                               |
| Chippewas of the Mississippi                          | 1887  | 24        | 31                 |                                            | 4,070.00                                                     |                                              | 4,070.00                                                      | 3,997.30                                                |                                                      | 2.70                                          |
| Do                                                    | 1886  |           |                    | 2.71                                       |                                                              | 407.38                                       | 410.09                                                        | 1.50                                                    |                                                      | 408.59                                        |
| Do                                                    | 1885  |           |                    | 609.36                                     |                                                              |                                              | 609.36                                                        |                                                         | 609.36                                               |                                               |
| Chippewas, Pillagers, and Lake Win- nebagoshish bands | 1885  |           |                    | 1,335.52                                   |                                                              |                                              | 1,335.52                                                      |                                                         | 1,335.52                                             |                                               |
| Chippewas of Red Lake and Pembina tribes              | 1887  | 24        | 41                 |                                            | 10,000.00                                                    | 94.60                                        | 10,094.60                                                     | 7,163.51                                                |                                                      | 2,931.09                                      |
| Do                                                    | 1886  |           |                    | 1,833.13                                   |                                                              | 301.94                                       | 2,135.07                                                      | 520.00                                                  |                                                      | 1,615.07                                      |
| Do                                                    | 1885  |           |                    | 3,774.16                                   |                                                              | 43.00                                        | 3,817.16                                                      |                                                         | 3,817.16                                             |                                               |
| Do                                                    | 1884* |           |                    |                                            |                                                              | 1.53                                         | 1.53                                                          |                                                         | 1.53                                                 |                                               |
| Do                                                    | 1881* |           |                    | 158.62                                     |                                                              |                                              | 158.62                                                        |                                                         |                                                      | 158.62                                        |
| Chippewas, Turtle Mountain band                       | 1887  | 24        | 41                 |                                            | 7,000.00                                                     |                                              | 7,000.00                                                      | 5,962.76                                                |                                                      | 1,037.24                                      |
| Do                                                    | 1886  |           |                    | 381.65                                     |                                                              |                                              | 381.65                                                        |                                                         |                                                      | 381.65                                        |
| Do                                                    | 1885  |           |                    | 24.60                                      |                                                              | .30                                          | 24.90                                                         |                                                         | 24.90                                                |                                               |
| Chippewas, of White Earth Reservation                 | 1887  | 24        | 41                 |                                            | 10,000.00                                                    |                                              | 10,000.00                                                     | 9,057.12                                                |                                                      | 942.88                                        |







## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                      | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|----------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                          |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| INTERIOR—INDIANS—continued.                              |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Support of—                                              |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward                                          |       |           |                    | \$14,516,057.77                            | \$4,880,871.41                                               | \$148,344.13                                 | \$19,545,273.31                                               | \$3,309,584.79                                          | \$80,478.43                                          | \$16,155,210.00                             |
| Indians of Fort Peck Agency                              | 1887  | 24        | 41                 |                                            | 90,000.00                                                    | 8,038.96                                     | 98,038.96                                                     | 91,372.52                                               |                                                      | 6,666.44                                    |
| Do                                                       | 1886  |           |                    | 17,908.15                                  |                                                              | 313.17                                       | 18,221.32                                                     | 3,635.72                                                |                                                      | 14,585.60                                   |
| Do                                                       | 1885  |           |                    | 2,570.03                                   |                                                              |                                              | 2,570.03                                                      | 2,208.60                                                | 361.43                                               |                                             |
| Do                                                       | 1883* | 24        | 293                |                                            | 11.90                                                        | 11.90                                        | 23.80                                                         | 11.90                                                   | 11.90                                                |                                             |
| Do                                                       | 1882* |           |                    | 211.41                                     |                                                              |                                              | 211.41                                                        | 211.41                                                  |                                                      |                                             |
| Indians of Klamath Agency                                | 1887  | 24        | 41                 |                                            | 5,000.00                                                     | 1.80                                         | 5,001.80                                                      | 4,660.53                                                |                                                      | 341.27                                      |
| Do                                                       | 1886  |           |                    | 611.45                                     |                                                              |                                              | 611.45                                                        |                                                         |                                                      | 611.45                                      |
| Do                                                       | 1885  |           |                    | 2,510.25                                   |                                                              |                                              | 2,510.25                                                      |                                                         | 2,510.25                                             |                                             |
| Indians of Lemhi Agency                                  | 1887  | 24        | 42                 |                                            | 15,000.00                                                    | 194.80                                       | 15,194.80                                                     | 13,305.55                                               |                                                      | 1,889.25                                    |
| Do                                                       | 1886  |           |                    | 892.21                                     |                                                              | 664.37                                       | 1,556.58                                                      |                                                         |                                                      | 1,556.58                                    |
| Do                                                       | 1885  |           |                    | 891.79                                     |                                                              |                                              | 891.79                                                        |                                                         | 891.79                                               |                                             |
| Indian schools                                           | 1887  | 24        | 44                 |                                            | 650,000.00                                                   | 10,878.06                                    | 660,878.06                                                    | 587,122.39                                              |                                                      | 73,755.67                                   |
| Do                                                       | 1886  |           |                    | 70,403.10                                  |                                                              | 7,822.55                                     | 78,225.65                                                     | 58,527.24                                               |                                                      | 19,698.41                                   |
| Do                                                       | 1885  |           |                    | 63,538.27                                  |                                                              | 2,691.50                                     | 66,229.77                                                     | 2,145.45                                                | 64,084.32                                            |                                             |
| Do                                                       | 1884* |           |                    |                                            |                                                              | 21.49                                        | 21.49                                                         |                                                         | 21.49                                                |                                             |
| Do                                                       | 1884† |           |                    |                                            |                                                              | 355.28                                       | 355.28                                                        | 355.28                                                  |                                                      |                                             |
| Schools, farms, etc., for Apaches, Kiowas, and Comanches | 1873* | 24        | 294                |                                            | 2.25                                                         |                                              | 2.25                                                          | 2.25                                                    |                                                      |                                             |
| Indian schools in Alaska                                 | 1887  | 24        | 45                 |                                            | 20,000.00                                                    |                                              | 20,000.00                                                     | 9,375.00                                                |                                                      | 10,625.00                                   |
| Do                                                       | 1886  |           |                    | 15,301.25                                  |                                                              |                                              | 15,301.25                                                     | 4,545.00                                                |                                                      | 10,756.25                                   |
| Do                                                       | 1885  |           |                    | 6,438.32                                   |                                                              |                                              | 6,438.32                                                      |                                                         | 6,438.32                                             |                                             |
| Indian schools near Arkansas City                        | 1886  |           |                    | 3,911.85                                   |                                                              | 511.13                                       | 4,422.98                                                      |                                                         |                                                      | 4,422.98                                    |
| Do                                                       | 1885  |           |                    | 4.03                                       |                                                              | .80                                          | 4.83                                                          |                                                         | 4.83                                                 |                                             |
| Do                                                       | 1884* |           |                    |                                            |                                                              | 149.99                                       | 149.99                                                        |                                                         | 149.99                                               |                                             |
| Indian schools, Carlisle, Pa.                            | 1887  | 24        | 45                 |                                            | 80,000.00                                                    | 5,391.52                                     | 85,391.52                                                     | 81,451.02                                               |                                                      | 3,940.50                                    |
| Indian schools, salaries                                 | 1887  | 24        | 45                 |                                            | 1,000.00                                                     |                                              | 1,000.00                                                      | 1,000.00                                                |                                                      |                                             |
| Do                                                       | 1886  |           |                    | 4,135.07                                   |                                                              | 8.56                                         | 4,143.63                                                      | 4,036.17                                                |                                                      | 107.46                                      |
| Do                                                       | 1885  |           |                    | 9.83                                       |                                                              | 4.80                                         | 14.63                                                         |                                                         | 14.63                                                |                                             |
| Do                                                       | 1884* |           |                    |                                            |                                                              | 194.60                                       | 194.60                                                        |                                                         | 194.60                                               |                                             |
| Indian schools, purchase of Parker farm                  |       | 24        | 465                |                                            | 18,000.00                                                    |                                              | 18,000.00                                                     | 18,000.00                                               |                                                      |                                             |
| Indian schools, Chilocco Ind. Ter.                       | 1877  | 24        | 45                 |                                            | 30,625.00                                                    |                                              | 30,625.00                                                     | 23,814.78                                               |                                                      | 6,810.22                                    |
| Indian schools, Chilocco, building and re- pairs         | 1877  | 24        | 45                 |                                            | 2,000.00                                                     |                                              | 2,000.00                                                      | 1,859.68                                                |                                                      | 140.32                                      |
| Indian schools, Chilocco, salaries                       | 1877  | 24        | 55                 |                                            | 1,500.00                                                     |                                              | 1,500.00                                                      | 1,500.00                                                |                                                      |                                             |
| Indian schools, Forest Grove, Oregon                     | 1886  |           |                    | 9,241.00                                   |                                                              | 826.68                                       | 10,067.68                                                     | 9,833.09                                                |                                                      | 234.59                                      |
| Do                                                       | 1885  |           |                    | 2,896.91                                   |                                                              | 1,544.77                                     | 4,441.68                                                      | 30.00                                                   | 4,411.68                                             |                                             |
| Indian schools, Genoa, Nebr.                             | 1887  | 24        | 45                 |                                            | 29,750.00                                                    |                                              | 29,750.00                                                     | 28,706.57                                               |                                                      | 1,043.43                                    |
| Do                                                       | 1886  |           |                    | 2,523.60                                   |                                                              | .10                                          | 2,523.70                                                      | 1,979.93                                                |                                                      | 543.77                                      |



[illegible]

\* And prior.

† And prior, transfer.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                        | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropria- tions for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ehding June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropria- tions June 30, 1887. |
|------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
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| INTERIOR—INDIANS—continued.                                |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward .....                                      |       |           |                    | \$14,844,542.95                            | \$6,076,082.53                                               | \$191,756.84                                 | \$21,112,382.32                                               | \$4,505,548.68                                          | \$198,667.89                                         | \$16,405,165.75                             |
| Support of—                                                |       |           |                    |                                            |                                                              | .75                                          | .75                                                           |                                                         | .75                                                  |                                             |
| Menomonees .....                                           | 1884* |           |                    |                                            |                                                              |                                              | 4,000.00                                                      | 3,662.36                                                |                                                      | 337.64                                      |
| Modocs in Indian Territory .....                           | 1887  | 24        | 42                 |                                            | 4,000.00                                                     |                                              | 1,279.91                                                      | 197.50                                                  |                                                      | 1,082.41                                    |
| Do .....                                                   | 1886  |           |                    | 1,197.57                                   |                                                              | 82.34                                        | 475.73                                                        |                                                         | 475.73                                               |                                             |
| Do .....                                                   | 1885  |           |                    | 475.73                                     |                                                              |                                              | 3,007.68                                                      | 2,977.08                                                |                                                      | 30.60                                       |
| Molels .....                                               | 1887  | 24        | 35                 |                                            | 3,000.00                                                     | 7.68                                         | 256.13                                                        |                                                         |                                                      | 256.13                                      |
| Do .....                                                   | 1886  |           |                    | 98.65                                      |                                                              | 157.48                                       | 461.30                                                        |                                                         | 461.30                                               |                                             |
| Do .....                                                   | 1885  |           |                    | 461.30                                     |                                                              |                                              | 7,500.00                                                      | 6,874.72                                                |                                                      | 625.28                                      |
| Navajoes .....                                             | 1887  | 24        | 42                 |                                            | 7,500.00                                                     |                                              | 3,781.15                                                      | 1,673.44                                                |                                                      | 2,107.71                                    |
| Do .....                                                   | 1886  |           |                    | 2,937.34                                   |                                                              | 843.81                                       | 6,398.74                                                      | 3.00                                                    | 6,395.74                                             |                                             |
| Do .....                                                   | 1885  |           |                    | 6,397.61                                   |                                                              | 1.13                                         | 43.60                                                         |                                                         |                                                      |                                             |
| Do .....                                                   | 1883* | 24        | 293                |                                            | 43.60                                                        |                                              | 3,500.00                                                      | 3,442.16                                                |                                                      | 57.84                                       |
| Do .....                                                   | 1887  | 24        | 35                 |                                            | 3,500.00                                                     |                                              | 830.00                                                        | 770.00                                                  |                                                      | 60.00                                       |
| Nez Perces .....                                           | 1886  |           |                    | 830.00                                     |                                                              |                                              | 25.00                                                         |                                                         | 25.00                                                |                                             |
| Do .....                                                   | 1885  |           |                    | 25.00                                      |                                                              |                                              | 6,500.00                                                      | 6,250.25                                                |                                                      | 249.75                                      |
| Do .....                                                   | 1887  | 24        | 42                 |                                            | 6,500.00                                                     |                                              | 798.92                                                        | 735.00                                                  |                                                      | 63.92                                       |
| Nez Perces Indians, Idaho .....                            | 1886  |           |                    | 798.92                                     |                                                              |                                              | 18,000.00                                                     | 8,585.75                                                |                                                      | 9,414.25                                    |
| Do .....                                                   | 1887  | 24        | 42                 |                                            | 18,000.00                                                    |                                              | 2,284.00                                                      | 2,284.00                                                |                                                      |                                             |
| Nez Perces of Joseph's band .....                          | 1886  |           |                    | 2,283.99                                   |                                                              | .01                                          | 396.69                                                        | 396.69                                                  |                                                      |                                             |
| Do .....                                                   | 1885  |           |                    | 386.19                                     |                                                              | 10.50                                        |                                                               |                                                         |                                                      |                                             |
| Do .....                                                   |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Northern Cheyennes and Arapahoes, beneficial objects ..... | 1887  | 24        | 35                 |                                            | 30,000.00                                                    | 2,865.02                                     | 32,865.02                                                     | 30,298.81                                               |                                                      | 2,566.21                                    |
| Northern Cheyennes and Arapahoes, clothing .....           | 1887  | 24        | 35                 |                                            | 12,000.00                                                    |                                              | 12,000.00                                                     | 12,000.00                                               |                                                      |                                             |
| Northern Cheyennes and Arapahoes, employes .....           | 1887  | 24        | 35                 |                                            | 9,000.00                                                     |                                              | 9,000.00                                                      | 9,000.00                                                |                                                      | 399.53                                      |
| Northern Cheyennes and Arapahoes .....                     | 1886  |           |                    | 3,432.11                                   |                                                              | 288.09                                       | 3,720.20                                                      | 3,320.67                                                | 352.34                                               |                                             |
| Do .....                                                   | 1885  |           |                    | 352.34                                     |                                                              |                                              | 1,668.70                                                      | 1,668.70                                                |                                                      |                                             |
| Do .....                                                   | 1883* | 24        | 393                |                                            | 1,668.70                                                     |                                              | 110.00                                                        |                                                         |                                                      | 110.00                                      |
| Do .....                                                   | 1881* |           |                    | 110.00                                     |                                                              |                                              | 60.00                                                         |                                                         |                                                      | 60.00                                       |
| Do .....                                                   | 1879* |           |                    | 60.00                                      |                                                              |                                              | 10,021.41                                                     | 8,625.62                                                |                                                      | 1,395.79                                    |
| Pawnees, schools .....                                     | 1887  | 24        | 35                 |                                            | 10,000.00                                                    | 21.41                                        | 6,600.00                                                      | 6,600.00                                                |                                                      |                                             |
| Pawnees, employes .....                                    | 1887  | 24        | 36                 |                                            | 6,600.00                                                     |                                              | 500.00                                                        | 500.00                                                  |                                                      |                                             |
| Pawnees, iron, steel, etc. ....                            | 1887  | 24        | 36                 |                                            | 500.00                                                       |                                              | 4,442.73                                                      | 2,580.52                                                |                                                      | 1,862.21                                    |
| Pawnees .....                                              | 1886  |           |                    | 4,304.41                                   |                                                              | 138.32                                       | 2,627.23                                                      | 15.76                                                   | 2,611.47                                             |                                             |
| Do .....                                                   | 1885  |           |                    | 2,627.23                                   |                                                              |                                              | 113.03                                                        | 113.03                                                  |                                                      |                                             |
| Do .....                                                   | 1883* | 24        | 293                |                                            | 113.03                                                       |                                              | 15,021.58                                                     | 1,117.75                                                |                                                      | 13,903.83                                   |
| Poncas, subsistence .....                                  | 1887  | 24        | 36                 |                                            | 15,000.00                                                    | 21.58                                        | 5,000.00                                                      | 5,000.00                                                |                                                      |                                             |
| Poncas, civilization .....                                 | 1887  | 24        | 36                 |                                            | 5,000.00                                                     |                                              |                                                               |                                                         |                                                      |                                             |



|                                                                          |       |    |       |  |               |              |            |               |              |              |               |           |            |
|--------------------------------------------------------------------------|-------|----|-------|--|---------------|--------------|------------|---------------|--------------|--------------|---------------|-----------|------------|
| Poncas                                                                   | 1886  |    |       |  | 1,276.82      |              |            | 221.27        | 1,498.09     | 1,387.00     |               | 913.01    | 111.09     |
| Do                                                                       | 1885  |    |       |  | 897.25        |              |            | 15.76         | 913.01       |              |               | 15.90     |            |
| Do                                                                       | 1883* | 24 | 203   |  |               | 15.90        |            | 15.90         | 31.80        | 15.90        |               |           |            |
| Quapaws, education                                                       | 1887  | 24 | 37    |  |               | 1,000.00     |            |               | 1,000.00     | 979.31       |               |           | 20.69      |
| Quapaws, employes                                                        | 1887  | 24 | 37    |  |               | 500.00       |            |               | 500.00       | 375.00       |               |           | 125.00     |
| Quapaws                                                                  | 1886  |    |       |  | 80.38         |              |            | 50.00         | 130.38       |              |               |           | 130.38     |
| Do                                                                       | 1885  |    |       |  | 143.74        |              |            |               | 143.74       |              |               | 143.74    |            |
| Qui-nai-Eltis and Quil-leh-Utes                                          | 1887  | 24 | 42    |  |               | 4,000.00     |            | 4.88          | 4,004.88     | 3,975.24     |               |           | 29.64      |
| Do                                                                       | 1886  |    |       |  | 580.77        |              |            | 34.87         | 615.64       |              |               |           | 615.64     |
| Do                                                                       | 1885  |    |       |  | 551.99        |              |            |               | 551.99       |              |               | 551.99    |            |
| Sacs and Foxes of the Missouri                                           | 1887  | 24 | 37    |  |               | 200.00       |            |               | 200.00       | 200.00       |               |           |            |
| Do                                                                       | 1886  |    |       |  | 80.00         |              |            |               | 80.00        |              |               |           | 80.00      |
| Schools not otherwise provided for                                       | 1883* | 24 | 294   |  |               | 21.33        |            | 23.53         | 44.86        | 21.33        |               | 23.53     |            |
| Shoshones, clothing                                                      | 1887  | 24 | 39    |  |               | 10,000.00    |            |               | 10,000.00    | 10,000.00    |               |           |            |
| Shoshones, employes                                                      | 1897  | 24 | 39    |  |               | 6,000.00     |            | 122.63        | 6,122.63     | 5,592.50     |               |           | 530.13     |
| Bannocks, clothing                                                       | 1887  | 24 | 39    |  |               | 5,000.00     |            |               | 5,000.00     | 4,388.15     |               |           | 611.85     |
| Bannocks, employes                                                       | 1887  | 24 | 39    |  |               | 5,000.00     |            |               | 5,000.00     | 4,425.38     |               |           | 574.62     |
| Shoshones and Bannocks                                                   | 1886  |    |       |  | 8,608.03      |              |            | 149.44        | 8,757.47     | 1,175.00     |               |           | 7,582.47   |
| Do                                                                       | 1885  |    |       |  | 1,347.90      |              |            | .75           | 1,348.65     |              |               | 1,348.65  |            |
| Do                                                                       | 1883* | 24 | 294   |  |               | 1,565.90     |            |               | 1,565.90     |              |               |           |            |
| Do                                                                       | 1884* |    |       |  |               |              |            | 21.30         | 21.30        |              |               | 21.30     |            |
| Shoshones in Nevada                                                      | 1887  | 24 | 42    |  |               | 10,000.00    |            |               | 10,000.00    | 9,994.02     |               |           | 5.98       |
| Do                                                                       | 1886  |    |       |  | 708.53        |              |            | 196.41        | 904.94       | 904.94       |               |           |            |
| Do                                                                       | 1885  |    |       |  | 879.82        |              |            |               | 879.82       | 10.48        |               | 869.34    |            |
| Shoshones in Wyoming                                                     | 1887  | 24 | 42    |  |               | 15,000.00    |            | 5,503.27      | 20,503.27    | 17,670.41    |               |           | 2,832.86   |
| Do                                                                       | 1886  |    |       |  | 28.54         |              |            | 295.15        | 323.69       | 150.00       |               |           | 173.69     |
| Do                                                                       | 1885  |    |       |  | 308.75        |              |            |               | 308.75       |              |               | 308.75    |            |
| Do                                                                       | 1883* | 24 | 294   |  |               | 66.90        |            |               | 66.90        | 66.90        |               |           |            |
| Do                                                                       | 1887  | 24 | 42    |  |               | 6,000.00     |            |               | 6,000.00     | 5,778.06     |               |           | 221.94     |
| Sioux of Devil's Lake                                                    | 1887  | 24 |       |  | 200.37        |              |            | 2.50          | 202.87       |              |               |           | 202.87     |
| Do                                                                       | 1886  |    |       |  | 17.26         |              |            |               | 17.26        |              |               | 17.26     |            |
| Do                                                                       | 1885  |    |       |  |               |              |            |               |              |              |               |           |            |
| Sioux of different tribes, etc., clothing                                | 1887  | 24 | 39    |  |               | 130,000.00   |            |               | 130,000.00   | 120,000.00   |               |           |            |
| Sioux of different tribes, etc., employes                                | 1887  | 24 | 39    |  |               | 32,900.00    |            |               | 32,900.00    | 32,869.29    |               |           | 30.71      |
| Sioux of different tribes, etc., beneficial objects                      | 1887  | 24 | 39    |  |               | 150,000.00   |            | 49.90         | 150,049.90   | 138,967.04   |               |           | 11,082.86  |
| Sioux of different tribes, etc., civilization                            | 1887  | 24 | 39    |  |               | 1,200,000.00 |            | 6,627.50      | 1,206,627.50 | 1,033,107.94 |               |           | 173,519.56 |
| Sioux of different tribes, etc                                           | 1886  |    |       |  | 162,460.51    |              |            | 6,688.86      | 169,149.37   | 115,006.96   |               |           | 54,142.41  |
| Do                                                                       | 1885  |    |       |  | 78,637.09     |              |            | 93.08         | 78,730.17    |              |               | 78,730.17 |            |
| Do                                                                       | 1884* |    |       |  |               |              |            | 38.32         | 38.32        |              |               | 38.32     |            |
| Do                                                                       | 1883* | 24 | 293   |  |               | 3,712.65     |            | 24.65         | 3,737.30     | 3,537.28     |               | 24.65     | 175.37     |
| Sioux of different tribes, etc., schools, Santee and Crow Creek Agencies | 1887  | 24 | 39    |  |               | 6,000.00     |            |               | 6,000.00     | 5,992.61     |               |           | 7.39       |
| Sioux, Madawakanton band                                                 | 1887  | 24 | 39,40 |  |               | 10,000.00    |            |               | 10,000.00    | 8,781.00     |               |           | 1,219.00   |
| Do                                                                       | 1885  |    |       |  | 720.00        |              |            |               | 720.00       | 162.50       |               | 557.50    |            |
| Sioux of Lake Traverse                                                   | 1887  | 24 | 42    |  |               | 6,000.00     |            |               | 6,000.00     | 5,990.82     |               |           | 9.18       |
| Do                                                                       | 1886  |    |       |  | 260.58        |              |            | 23.33         | 283.91       | 75.00        |               |           | 208.91     |
| Do                                                                       | 1885  |    |       |  | 58.88         |              |            |               | 58.88        |              |               | 58.88     |            |
| Sioux, Yankton tribe                                                     | 1887  | 24 | 40    |  |               | 35,000.00    |            | 175.62        | 35,175.62    | 34,755.73    |               |           | 419.89     |
| Carried forward                                                          |       |    |       |  | 15,129,168.55 | 7,846,490.54 | 216,573.88 | 23,192,232.97 | 6,205,206.78 | 292,613.21   | 16,694,412.98 |           |            |

And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                     | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropria- tions June 30, 1887. |
|-------------------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                                         |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| INTERIOR—INDIANS—continued.                                             |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Support of—                                                             |       |           |                    | \$15,129,168.55                            | \$7,846,490.54                                               | \$216,573.88                                 | \$23,192,232.97                                               | \$6,205,206.78                                          | \$292,613.21                                         | \$16,694,412.98                             |
| Brought forward                                                         |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Sioux, Yankton tribe.                                                   | 1886  |           |                    | 195.76                                     |                                                              | 259.38                                       | 455.14                                                        |                                                         |                                                      | 455.14                                      |
| Do                                                                      | 1885  |           |                    | 1,000.81                                   |                                                              | 63.00                                        | 1,063.81                                                      | 20.20                                                   | 1,043.61                                             |                                             |
| S'Klallams                                                              | 1887  | 24        | 42                 |                                            | 4,000.00                                                     |                                              | 4,000.00                                                      | 1,600.24                                                |                                                      | 2,399.76                                    |
| Do                                                                      | 1886  |           |                    | 2,013.81                                   |                                                              | 206.14                                       | 2,219.95                                                      |                                                         |                                                      | 2,219.95                                    |
| Do                                                                      | 1885  |           |                    | 1,672.94                                   |                                                              |                                              | 1,672.94                                                      |                                                         | 1,672.94                                             |                                             |
| Tonkawas                                                                | 1887  | 24        | 42                 |                                            | 5,000.00                                                     |                                              | 5,000.00                                                      | 4,635.10                                                |                                                      | 364.90                                      |
| Do                                                                      | 1886  |           |                    | 1,095.09                                   |                                                              | 155.69                                       | 1,250.78                                                      | 500.00                                                  |                                                      | 750.78                                      |
| Do                                                                      | 1885  |           |                    | 3,398.67                                   |                                                              |                                              | 3,398.67                                                      |                                                         | 3,398.67                                             |                                             |
| Utahs Tabequalche band.                                                 | 1885  |           |                    | 298.00                                     |                                                              |                                              | 298.00                                                        |                                                         | 298.00                                               |                                             |
| Do                                                                      | 1884* | 24        | 294                |                                            | 145.96                                                       |                                              | 145.96                                                        |                                                         |                                                      |                                             |
| Walla Walla, Cayuse and Umatilla tribes                                 | 1887  | 24        | 42                 |                                            | 6,500.00                                                     |                                              | 6,525.00                                                      | 6,094.17                                                |                                                      | 430.83                                      |
| Do                                                                      | 1886  |           |                    | 912.76                                     |                                                              | 25.00                                        | 912.76                                                        | 88.03                                                   |                                                      | 824.73                                      |
| Do                                                                      | 1885  |           |                    | 77.15                                      |                                                              |                                              | 77.15                                                         |                                                         | 77.15                                                |                                             |
| Do                                                                      | 1884* | 24        | 294                |                                            | 207.35                                                       |                                              | 207.35                                                        |                                                         |                                                      | 207.35                                      |
| Yakamas and other Indians                                               | 1887  | 24        | 42                 |                                            | 14,000.00                                                    |                                              | 16,307.52                                                     | 16,307.52                                               |                                                      |                                             |
| Do                                                                      | 1886  |           |                    | 3,633.30                                   |                                                              | 280.12                                       | 3,913.42                                                      | 1,846.42                                                |                                                      | 2,067.00                                    |
| Do                                                                      | 1885  |           |                    | 1,346.13                                   |                                                              | .50                                          | 1,346.63                                                      |                                                         | 1,346.63                                             |                                             |
| Appraisal and survey of Otoe's and Missou-<br>ria's lands reimbursable. |       |           |                    | 229.80                                     |                                                              |                                              | 229.80                                                        | 229.80                                                  |                                                      |                                             |
| Appraisal and sale of lands in Nebraska, etc.                           |       | 24        | 294                |                                            | 16.80                                                        |                                              | 16.80                                                         | 16.80                                                   |                                                      |                                             |
| Bridges, Santee Sioux and Ponca Reserva-<br>tion.                       |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Civilization of Winnebagoes                                             |       |           |                    | 1,083.71                                   |                                                              |                                              | 1,083.71                                                      |                                                         |                                                      | 1,083.71                                    |
| Consolidating Indian agencies.                                          | 1884* |           |                    | 149.10                                     |                                                              |                                              | 149.10                                                        |                                                         |                                                      | 149.10                                      |
| Commission on coal, White Mountain Reser-<br>vation, Arizona            | 1885  |           |                    | 135.10                                     |                                                              | 1.75                                         | 1.75                                                          |                                                         | 1.75                                                 |                                             |
| Commission to negotiate the removal of Utes<br>in Colorado              |       |           |                    |                                            |                                                              |                                              | 135.10                                                        |                                                         | 135.10                                               |                                             |
| Collecting and subsistence of roving bands<br>of Kickapoos, etc.        | 1879* | 24        | 294                |                                            | 138.85                                                       |                                              | 138.85                                                        | 138.85                                                  |                                                      |                                             |
| Ditches and reservoirs for Navajoes                                     | 1874* | 24        | 294                |                                            | 1.75                                                         |                                              | 1.75                                                          | 1.75                                                    |                                                      |                                             |
| Expenses of the Ute Commission.                                         |       | 24        | 42                 |                                            | 7,500.00                                                     |                                              | 7,500.00                                                      | 7,065.57                                                |                                                      | 434.43                                      |
| Expenses of Indian delegation visiting Wash-<br>ington                  |       |           |                    | 1,659.06                                   |                                                              |                                              | 1,659.06                                                      |                                                         |                                                      | 1,659.06                                    |
| Expenses under treaties made by Indian<br>Peace Commission              | 1875* | 24        | 294                |                                            | 111.01                                                       |                                              | 111.01                                                        | 111.01                                                  |                                                      |                                             |
| Expenses of the Black Hill Commission                                   | 1873* | 24        | 294                |                                            | 1,095.83                                                     |                                              | 1,095.83                                                      | 1,095.83                                                |                                                      |                                             |
| Farm and school, Umatilla Reservation.                                  |       | 24        | 294                |                                            | 30.00                                                        | 3.00                                         | 33.00                                                         | 30.00                                                   | 3.00                                                 |                                             |
|                                                                         |       | 23        | 340                |                                            | 10,000.00                                                    |                                              | 10,000.00                                                     |                                                         |                                                      | 10,000.00                                   |



|                                                                               |       |               |              |            |               |              |            |               |
|-------------------------------------------------------------------------------|-------|---------------|--------------|------------|---------------|--------------|------------|---------------|
| Gratuity to certain Ute Indians                                               | 24    | 100.01        | 4,000.00     | 1,273.65   | 5,373.66      | 1,206.14     | .....      | 4,167.52      |
| Homesteads for Indians                                                        | 24    | 5,447.00      | 5,000.00     | 184.50     | 10,631.50     | 372.00       | .....      | 10,259.59     |
| Homesteads for Seminoles in Florida                                           | ..... | 5,976.79      | .....        | .....      | 5,976.79      | 1,000.00     | .....      | 4,976.79      |
| Indian school buildings                                                       | 24    | 19,804.06     | 55,000.00    | 3,901.55   | 78,705.61     | 51,752.25    | .....      | 26,953.36     |
| Indian school buildings, Genoa, Nebr.                                         | 24    | .....         | 10,000.00    | 2.40       | 10,000.00     | 2,117.71     | .....      | 7,882.29      |
| Indian school buildings near Arkansas City                                    | ..... | .....         | .....        | .....      | .....         | .....        | 2.40       | .....         |
| Indian school buildings and grounds, Lawrence, Kans                           | 24    | .....         | 58,000.00    | .....      | 58,000.00     | .....        | .....      | 58,000.00     |
| Indian moneys, proceeds of labor                                              | R. S. | .....         | 66,528.95    | .....      | 66,528.95     | 104.45       | .....      | 66,424.50     |
| Indian school stock cattle                                                    | 1887  | .....         | 10,000.00    | 30.00      | 10,030.00     | 9,905.00     | .....      | 125.00        |
| Indian school transportation                                                  | 1887  | .....         | 28,000.00    | 1,041.97   | 29,041.97     | 24,512.38    | .....      | 4,529.59      |
| Do                                                                            | 1886  | 15,692.73     | .....        | 1,763.57   | 17,456.30     | 3,676.85     | .....      | 13,779.45     |
| Insurance, etc., to Pawnees, Poncas, and Yankton Sioux                        | 1873* | .....         | 72.56        | .....      | 72.56         | 72.56        | .....      | .....         |
| Investigating Indian depredations claims                                      | 24    | 813.75        | 20,000.00    | .....      | 20,813.75     | 15,489.37    | .....      | 5,324.38      |
| Irrigating ditches, Indian reservations                                       | 24    | 29,269.08     | .....        | 734.29     | 30,003.37     | 5,431.00     | .....      | 24,572.37     |
| Maintenance, etc., of Adelaide and Julia German                               | 18    | 5,125.00      | 250.00       | .....      | 5,375.00      | 250.00       | .....      | 5,125.00      |
| Negotiating with certain Indian tribes                                        | 24    | .....         | 15,000.00    | 1,982.52   | 16,982.52     | 15,350.57    | .....      | 1,631.95      |
| Negotiating with Creeks, Seminoles, and Cherokees, etc                        | 24    | 5,000.00      | .....        | .....      | 5,000.00      | 2.85         | .....      | 5,000.00      |
| Negotiating treaty with Indians in Kansas                                     | 1873* | .....         | 2.85         | .....      | 2.85          | .....        | .....      | .....         |
| Negotiating with Sioux for modification of treaty                             | ..... | .....         | .....        | 2.00       | 2.00          | .....        | 2.00       | .....         |
| Payment to Kickapoo citizens                                                  | 24    | .....         | 1,689.20     | .....      | 1,689.20      | .....        | .....      | .....         |
| Payment to Pottawatomie citizens                                              | ..... | 5,289.45      | .....        | .....      | 5,289.45      | .....        | .....      | 5,289.45      |
| Payment of indemnity to Poncas                                                | ..... | 4,426.87      | .....        | .....      | 4,426.87      | .....        | .....      | 4,426.87      |
| Payment to Ute Indians for individual improvements                            | ..... | 9,100.00      | .....        | .....      | 9,100.00      | .....        | .....      | 9,100.00      |
| Payment to Miamies of Kansas citizens                                         | ..... | 751.69        | .....        | .....      | 751.69        | .....        | .....      | 751.69        |
| Pay and expenses of commissioners to appraise Round Valley Indian Reservation | 24    | .....         | 128.70       | .....      | 128.70        | 128.70       | .....      | .....         |
| Purchase of wagons, teams, tools, etc., northern superintendency              | 1873* | .....         | 4.89         | 4.89       | 9.78          | 4.89         | 4.89       | 994.75        |
| Preventing liquor traffic, Indian Reservation                                 | 1887  | .....         | 2,000.00     | 250.00     | 2,250.00      | 1,255.25     | .....      | .....         |
| Do                                                                            | 1885  | 3,203.15      | .....        | .....      | 3,203.15      | .....        | 3,203.15   | .....         |
| Relief of destitute Indians                                                   | ..... | 35,570.81     | .....        | 2,080.92   | 37,651.73     | 13,419.37    | .....      | 24,232.36     |
| Relief of destitute Indians in Nevada                                         | ..... | 2,649.38      | .....        | .....      | 2,649.38      | 2,649.38     | .....      | .....         |
| Relief of Indians at Crow Fort, Belknap, Fort Peck, and Blackfoot Agencies    | ..... | 13,719.21     | .....        | 3,454.70   | 17,173.91     | 8,509.33     | .....      | 8,664.58      |
| Relief of J. M. Hobbs                                                         | 24    | .....         | 973.44       | 391.10     | 973.44        | 973.44       | .....      | 391.10        |
| Reimbursement to Creek orphan fund                                            | ..... | 22,175.37     | .....        | 621.01     | 22,796.38     | 2,008.38     | .....      | 20,788.00     |
| Removal and support of Confederate band of Utes                               | ..... | 25.00         | .....        | .....      | 25.00         | .....        | .....      | 25.00         |
| Removal and support of Otoes and Missourias                                   | ..... | .....         | .....        | .....      | .....         | .....        | .....      | .....         |
| Removal and subsistence of Indians in California, etc                         | 1873* | .....         | 101.20       | .....      | 101.20        | 101.20       | .....      | .....         |
| Removal of stray bands of Winnebagoes, etc                                    | 1873* | .....         | 10.50        | .....      | 10.50         | 10.50        | .....      | .....         |
| Carried forward                                                               | ..... | 15,332,209.09 | 8,172,000.38 | 237,595.05 | 23,741,804.52 | 6,407,126.80 | 303,802.50 | 17,030,875.23 |

\* And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                                   | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
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| INTERIOR—INDIANS—continued.                                                           |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward.....                                                                  |       |           |                    | \$15,332,209.09                            | \$8,172,000.38                                               | \$237,595.05                                 | \$23,741,804.52                                               | \$6,407,126.80                                          | \$303,802.50                                         | \$17,030,875.22                             |
| Reservoir at headquarters of the Missis- sippi, etc.....                              |       |           |                    | 15,663.17                                  |                                                              |                                              | 15,663.17                                                     |                                                         |                                                      | 15,663.17                                   |
| School building, Forest Grove, Oregon.....                                            |       |           |                    | 5,309.17                                   |                                                              |                                              | 5,309.17                                                      | 3,031.77                                                |                                                      | 2,277.40                                    |
| Settlement, subsistence, etc., of Shoshones, etc., Idaho and southwestern Oregon..... | 1878* | 24        | 295                |                                            | 1,145.22                                                     |                                              | 1,145.22                                                      | 1,145.22                                                |                                                      |                                             |
| Sale and allotment of Umatilla Reservation, reimbursable.....                         |       | 23        | 340                |                                            | 20,000.00                                                    |                                              | 20,000.00                                                     | 6,982.40                                                |                                                      | 13,017.60                                   |
| School building and support of school, Santa Fé, N. Mex.....                          |       |           |                    | 25,000.00                                  |                                                              |                                              | 25,000.00                                                     |                                                         |                                                      | 25,000.00                                   |
| Stock cattle for industrial schools.....                                              | 1886  |           |                    | 22,145.98                                  |                                                              | 233.10                                       | 22,379.08                                                     | 600.00                                                  |                                                      | 21,779.08                                   |
| Do.....                                                                               | 1885  |           |                    | 19,232.50                                  |                                                              |                                              | 19,232.50                                                     |                                                         | 19,232.50                                            |                                             |
| Surveying and allotting Indian reservation (reimbursable).....                        | 1887  | 24        | 44                 |                                            | 25,000.00                                                    | 382.50                                       | 25,382.50                                                     | 1,951.25                                                |                                                      | 23,431.25                                   |
| Surveying and allotting Indian reservation (reimbursable).....                        |       | 24        | 391                |                                            | 100,000.00                                                   |                                              | 100,000.00                                                    |                                                         |                                                      | 100,000.00                                  |
| Surveying and allotments, Puyallup reserva- tion.....                                 |       |           |                    | 3,000.00                                   |                                                              |                                              | 3,000.00                                                      |                                                         |                                                      | 3,000.00                                    |
| Survey and appraisement Omaha lands (re- imbursable).....                             |       |           |                    | 384.19                                     |                                                              |                                              | 384.19                                                        | 384.19                                                  |                                                      |                                             |
| Survey and appraisement Umatilla lands (re- imbursable).....                          |       |           |                    |                                            |                                                              | 124.60                                       | 124.60                                                        |                                                         |                                                      | 124.60                                      |
| Surveying allotments Crow Indians in Mon- tana.....                                   |       | 24        | 272                |                                            | 2,000.00                                                     |                                              | 2,000.00                                                      | 2,000.00                                                |                                                      |                                             |
| Survey of Indian reservations.....                                                    | 1885  |           |                    | 27,871.34                                  |                                                              |                                              | 27,871.34                                                     | 9,621.31                                                | 18,250.03                                            |                                             |
| Survey of the Black Hills.....                                                        |       | 24        | 295                |                                            | 15.00                                                        |                                              | 15.00                                                         | 15.00                                                   |                                                      |                                             |
| Total Interior, Indians.....                                                          |       |           |                    | 15,450,815.44                              | 8,320,160.60                                                 | 238,335.25                                   | 24,009,311.29                                                 | 6,432,857.94                                            | 341,285.03                                           | 17,235,168.32                               |
| INTERIOR—PENSIONS.                                                                    |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Army pensions.....                                                                    | 1887  | 24        | 122                |                                            | 73,800,000.00                                                | 1,440,468.77                                 | 75,240,468.77                                                 | 75,179,791.70                                           |                                                      | 60,677.07                                   |
| Do.....                                                                               | 1886  |           |                    | 118,636.00                                 |                                                              | 1,180,630.26                                 | 1,299,266.26                                                  | 2,380.73                                                |                                                      | 1,296,885.53                                |
| Do.....                                                                               | 1885  |           |                    | 22,808,029.68                              |                                                              | 22,429.55                                    | 22,830,459.23                                                 | 2,494.75                                                | 22,827,964.48                                        |                                             |
| Do.....                                                                               | 1882* | 24        | 295                |                                            | 62.36                                                        | 27,082.84                                    | 27,145.20                                                     |                                                         | 27,145.20                                            |                                             |
| Do.....                                                                               | 1882† |           |                    |                                            |                                                              | 6.19                                         | 6.19                                                          | 6.19                                                    |                                                      |                                             |
| Pay and allowances, Army pensions.....                                                | 1886  |           |                    | 6,334.52                                   |                                                              | 29,677.72                                    | 36,012.24                                                     | 2,013.02                                                |                                                      | 33,999.22                                   |
| Do.....                                                                               | 1885  |           |                    | 26,927.10                                  |                                                              | .50                                          | 26,927.60                                                     | 9,211.50                                                | 17,716.10                                            |                                             |
| Do.....                                                                               | 1884* |           |                    |                                            |                                                              |                                              | 1,280.85                                                      | 1,280.85                                                |                                                      |                                             |
| Fees of examining surgeons, Army pensions.                                            | 1887  | 24        | 122                |                                            | 806,000.00                                                   | 1,280.85                                     | 1,346,631.57                                                  | 1,185,000.00                                            |                                                      | 161,631.57                                  |
| Do.....                                                                               | 1886  | 24        | 270                | 63.39                                      | 495,000.00                                                   | 2,303.85                                     | 1,497,457.24                                                  | 497,457.24                                              |                                                      |                                             |







## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                                   | Year. | Statutes. |                        | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropriations June 30, 1887. |
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| MILITARY ESTABLISHMENT—continued.                                                     |       |           |                        |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Brought forward.....                                                                  |       |           |                        | \$438,240.22                               | \$13,264,354.43                                              | \$216,288.18                                 | \$13,919,482.83                                               | \$13,236,429.75                                         | \$341,465.86                                         | \$341,587.22                              |
| Collection and payment of bounty, prize money, etc., to colored soldiers and sailors. | 1885  |           |                        | 590.78                                     |                                                              |                                              | 590.78                                                        |                                                         | 590.78                                               |                                           |
| Do.....                                                                               | 1886  |           |                        | 1,000.00                                   |                                                              | 404.27                                       | 1,404.27                                                      |                                                         |                                                      | 1,404.27                                  |
| Do.....                                                                               | 1887  | 24        | 251                    |                                            | 1,500.00                                                     |                                              | 1,500.00                                                      | 1,500.00                                                |                                                      |                                           |
| Do.....                                                                               | 1880* | 24        | {292,299}<br>{304,307} |                                            | 59,946.17                                                    | 50.00                                        | 59,996.17                                                     | 59,946.17                                               |                                                      | 50.00                                     |
| Bounty under act of July 28, 1886.....                                                |       |           |                        |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Do.....                                                                               |       |           |                        |                                            |                                                              | 2,704.30                                     | 2,704.30                                                      |                                                         | 2,704.30                                             |                                           |
| Do.....                                                                               | (1)   |           |                        |                                            |                                                              | 2,418.30                                     | 2,418.30                                                      | 2,418.30                                                |                                                      |                                           |
| Bounty to volunteers, their widows and legal heirs.....                               | 1871* | 24        | {292,299}<br>{304,306} |                                            | 417,437.05                                                   | 4,361.62                                     | 421,798.67                                                    | 417,537.05                                              | 4,161.62                                             | 100.00                                    |
| Do.....                                                                               | 1871† |           |                        |                                            |                                                              | 310.91                                       | 310.91                                                        | 310.91                                                  |                                                      |                                           |
| Bounty to volunteers and regulars on enlist- ment.....                                | 1871  |           |                        |                                            |                                                              | 25.00                                        | 25.00                                                         |                                                         | 25.00                                                |                                           |
| Quarters for enlisted men, Military Acad- emy.....                                    |       | 24        | 439                    |                                            | 14,000.00                                                    |                                              | 14,000.00                                                     |                                                         |                                                      | 14,000.00                                 |
| Academic buildings, Military Academy.....                                             |       | 24        | 439                    |                                            | 70,000.00                                                    |                                              | 70,000.00                                                     | 5,000.00                                                |                                                      | 65,000.00                                 |
| Gymnasium, Military Academy.....                                                      |       | 24        | 439                    |                                            | 35,000.00                                                    |                                              | 35,000.00                                                     | 1,000.00                                                |                                                      | 34,000.00                                 |
| Work-shops, Military Academy.....                                                     |       | 24        | 439                    |                                            | 11,500.00                                                    |                                              | 11,500.00                                                     |                                                         |                                                      | 11,500.00                                 |
| Subsistence of the Army.....                                                          | 1883* | 24        | 296,301,305            |                                            | 5,320.27                                                     |                                              | 5,320.27                                                      | 5,320.27                                                |                                                      |                                           |
| Do.....                                                                               | 1884† |           |                        |                                            |                                                              | 29.38                                        | 29.38                                                         | 29.38                                                   |                                                      |                                           |
| Do.....                                                                               | 1884* |           |                        |                                            |                                                              | 4,917.16                                     | 4,917.16                                                      | 4,917.16                                                | 4,917.16                                             |                                           |
| Do.....                                                                               | 1885  |           |                        | 37,454.89                                  |                                                              | 7,783.88                                     | 45,238.77                                                     | 496.25                                                  | 44,742.52                                            |                                           |
| Do.....                                                                               | 1886  |           |                        | 142,342.24                                 |                                                              | 213,664.18                                   | 356,006.42                                                    | 3,760.08                                                |                                                      | 352,246.34                                |
| Do.....                                                                               | 1887  | 24        | 96                     |                                            | 1,745,000.00                                                 | 6,076.75                                     | 1,751,076.75                                                  | 1,732,364.00                                            |                                                      | 18,712.75                                 |
| Regular supplies of the Quartermaster's Department.....                               | 1879* |           |                        | 267.75                                     |                                                              |                                              | 267.75                                                        |                                                         |                                                      | 267.75                                    |
| Do.....                                                                               | 1882* |           |                        | 200.00                                     |                                                              |                                              | 200.00                                                        |                                                         |                                                      | 200.00                                    |
| Do.....                                                                               | 1883  | 24        | 296,300,305            |                                            | 8,092.77                                                     |                                              | 8,092.77                                                      | 8,092.77                                                |                                                      |                                           |
| Do.....                                                                               | 1884† |           |                        |                                            |                                                              | 190.00                                       | 190.00                                                        | 190.00                                                  |                                                      |                                           |
| Do.....                                                                               | 1884* |           |                        |                                            |                                                              | 10,169.97                                    | 10,169.97                                                     |                                                         | 10,169.97                                            |                                           |
| Do.....                                                                               | 1885  |           |                        | 82,579.14                                  |                                                              | 757.53                                       | 83,336.67                                                     | 632.20                                                  | 82,704.47                                            |                                           |
| Do.....                                                                               | 1886  |           |                        | 16,945.67                                  |                                                              | 101,660.53                                   | 118,606.20                                                    | 73,073.96                                               |                                                      | 45,532.24                                 |
| Do.....                                                                               | 1887  | 24        | 96                     |                                            | 2,678,000.00                                                 | 111,522.73                                   | 2,789,522.73                                                  | 2,778,313.98                                            |                                                      | 11,208.75                                 |
| Do.....                                                                               | 1881* |           |                        | 37.10                                      |                                                              |                                              | 37.10                                                         |                                                         |                                                      | 37.10                                     |
| Incidental expenses.....                                                              | 1883* | 24        | 296,301,305            |                                            | 4,764.67                                                     |                                              | 4,764.67                                                      | 4,764.67                                                |                                                      |                                           |
| Do.....                                                                               | 1884  | 23        | 258                    |                                            | 2,011.66                                                     |                                              | 2,011.66                                                      | 2,011.66                                                |                                                      |                                           |
| Do.....                                                                               | 1884* |           |                        |                                            |                                                              | 1,251.47                                     | 1,251.47                                                      |                                                         | 1,251.47                                             |                                           |
| Do.....                                                                               | 1884† |           |                        |                                            |                                                              | 121.75                                       | 121.75                                                        | 121.75                                                  |                                                      |                                           |
| Do.....                                                                               | 1885  |           |                        | 1,431.37                                   |                                                              | 2,249.32                                     | 3,680.69                                                      | 2,711.29                                                | 969.40                                               |                                           |



|                                                                                            |       |       |                         |              |                  |                 |                  |                  |              |                 |
|--------------------------------------------------------------------------------------------|-------|-------|-------------------------|--------------|------------------|-----------------|------------------|------------------|--------------|-----------------|
| Do.....                                                                                    | 1886  | 24    | 96, 97                  | 5, 791. 37   | 675, 000. 00     | 17, 225. 12     | 23, 016. 49      | 18, 286. 72      | .....        | 4, 729. 77      |
| Do.....                                                                                    | 1887  | 24    | 96, 97                  | .....        | 675, 000. 00     | 146. 98         | 675, 146. 98     | 673, 674. 48     | .....        | 1, 472. 50      |
| Barracks and quarters                                                                      | 1882  | 24    | 296, 301                | 300. 00      | .....            | .....           | 300. 00          | .....            | .....        | 300. 00         |
| Do.....                                                                                    | 1883* | 24    | 296, 301                | .....        | 16, 137. 88      | .....           | 16, 137. 88      | 16, 137. 88      | 1, 627. 10   | .....           |
| Do.....                                                                                    | 1884* | ..... | .....                   | .....        | .....            | 1, 627. 10      | 1, 627. 10       | .....            | .....        | .....           |
| Do.....                                                                                    | 1884† | ..... | .....                   | .....        | .....            | 3, 910. 32      | 3, 910. 32       | 3, 910. 32       | .....        | .....           |
| Do.....                                                                                    | 1885  | ..... | .....                   | 3, 991. 87   | .....            | 124. 36         | 4, 116. 23       | 1, 195. 19       | 2, 921. 04   | .....           |
| Do.....                                                                                    | 1886  | ..... | .....                   | .....        | .....            | 4, 761. 60      | 4, 761. 60       | 3, 630. 57       | .....        | 1, 131. 03      |
| Do.....                                                                                    | 1887  | 24    | 97                      | .....        | 620, 000. 00     | 9, 420. 70      | 629, 420. 70     | 628, 891. 13     | .....        | 529. 57         |
| Transportation of the Army and its supplies..                                              | 1883* | 24    | 296, 301, 302, 303, 305 | .....        | 128, 635. 08     | .....           | 128, 635. 08     | 117, 682. 86     | 10, 948. 43  | 3. 79           |
| Do.....                                                                                    | 1884* | ..... | .....                   | .....        | .....            | 14, 057. 22     | 14, 057. 22      | .....            | 14, 057. 22  | .....           |
| Do.....                                                                                    | 1884† | ..... | .....                   | .....        | .....            | 13. 15          | 13. 15           | 13. 15           | .....        | .....           |
| Do.....                                                                                    | 1885  | 24    | 296                     | 4. 83        | 95, 000. 00      | 2, 357. 81      | 97, 362. 64      | 97, 062. 34      | .....        | 300. 30         |
| Do.....                                                                                    | 1886  | ..... | .....                   | 814. 43      | .....            | 81, 282. 25     | 82, 096. 68      | 82, 090. 28      | .....        | 6. 40           |
| Do.....                                                                                    | 1887  | 24    | 97                      | .....        | 2, 800, 000. 00  | 5, 870. 76      | 2, 805, 870. 76  | 2, 797, 086. 73  | .....        | 8, 784. 03      |
| Transportation of the Army and its supplies,<br>Pacific railroads.....                     | 1884§ | 20    | 390                     | .....        | 17, 378. 19      | .....           | 17, 378. 19      | 17, 378. 19      | .....        | .....           |
| Do.....                                                                                    | 1885  | 20    | 390                     | .....        | 67, 034. 97      | .....           | 67, 034. 97      | 67, 034. 97      | .....        | .....           |
| Do.....                                                                                    | 1886  | 20    | 390                     | .....        | 215, 181. 69     | 328. 83         | 215, 510. 52     | 215, 510. 52     | .....        | .....           |
| Do.....                                                                                    | 1887  | 20    | 390                     | .....        | 83, 807. 52      | 75. 12          | 83, 882. 64      | 83, 882. 64      | .....        | .....           |
| Fifty per centum of arrears of Army trans-<br>portation due certain land-grant railroads.. | 1883* | 24    | 296, 301, 305           | .....        | 2, 693. 73       | .....           | 2, 693. 73       | 2, 693. 73       | .....        | .....           |
| Do.....                                                                                    | 1885  | ..... | .....                   | 39, 767. 43  | .....            | .....           | 39, 767. 43      | 2, 008. 55       | 37, 758. 88  | .....           |
| Do.....                                                                                    | 1886  | ..... | .....                   | 76, 604. 46  | .....            | .....           | 76, 604. 46      | 40, 115. 60      | .....        | 36, 488. 86     |
| Do.....                                                                                    | 1887  | 24    | 97                      | .....        | 85, 000. 00      | .....           | 85, 000. 00      | 28, 849. 86      | .....        | 56, 150. 14     |
| Transportation of officers and their baggage..                                             | 1871* | 24    | 295, 300, 305           | .....        | 186. 87          | 169. 72         | 356. 59          | 186. 87          | 169. 72      | .....           |
| Horses for cavalry and artillery.....                                                      | 1883* | 24    | 297, 301, 305           | .....        | 8, 624. 12       | .....           | 8, 624. 12       | 8, 624. 12       | .....        | .....           |
| Do.....                                                                                    | 1884* | ..... | .....                   | .....        | .....            | 26. 77          | 26. 77           | .....            | 26. 77       | .....           |
| Do.....                                                                                    | 1884† | ..... | .....                   | .....        | .....            | 218. 49         | 218. 49          | 218. 49          | .....        | .....           |
| Do.....                                                                                    | 1885  | ..... | .....                   | 1, 122. 59   | .....            | 75. 00          | 1, 197. 59       | 10. 50           | 1, 187. 09   | .....           |
| Do.....                                                                                    | 1886  | ..... | .....                   | .....        | .....            | 506. 64         | 506. 70          | 99. 50           | .....        | 407. 20         |
| Do.....                                                                                    | 1887  | 24    | 97                      | .....        | 130, 000. 00     | 480. 60         | 130, 480. 60     | 130, 016. 27     | .....        | 464. 33         |
| Clothing and camp and garrison equipage ..                                                 | 1883* | 24    | 296, 301                | .....        | 56. 53           | .....           | 56. 53           | 56. 53           | .....        | .....           |
| Do.....                                                                                    | 1884† | ..... | .....                   | .....        | .....            | 51. 20          | 51. 20           | 51. 20           | .....        | .....           |
| Do.....                                                                                    | 1884* | ..... | .....                   | .....        | .....            | 701. 71         | 701. 71          | 701. 71          | 701. 71      | .....           |
| Do.....                                                                                    | 1885  | 24    | 266                     | 132. 72      | 68, 000. 00      | 1, 194. 86      | 69, 327. 58      | 55, 993. 04      | .....        | 13, 334. 54     |
| Do.....                                                                                    | 1886  | ..... | .....                   | 318. 46      | .....            | 98, 245. 43     | 98, 563. 89      | 30, 834. 16      | .....        | 67, 729. 73     |
| Do.....                                                                                    | 1887  | 24    | 98                      | .....        | 1, 250, 000. 00  | 76, 292. 75     | 1, 326, 292. 75  | 1, 277, 532. 69  | .....        | 48, 760. 06     |
| National cemeteries.....                                                                   | 1885  | ..... | .....                   | 81. 02       | .....            | .....           | 81. 02           | .....            | 81. 02       | .....           |
| Do.....                                                                                    | 1886  | ..... | .....                   | 130. 88      | .....            | 1, 859. 58      | 1, 990. 46       | .....            | .....        | 1, 990. 46      |
| Do.....                                                                                    | 1887  | 24    | 249                     | .....        | 100, 000. 00     | .....           | 100, 000. 00     | 99, 921. 13      | .....        | 78. 87          |
| Pay of superintendents of national ceme-<br>teries.....                                    | 1885  | ..... | .....                   | 365. 68      | .....            | .....           | 365. 68          | .....            | 365. 68      | .....           |
| Do.....                                                                                    | 1886  | ..... | .....                   | 228. 51      | .....            | 29. 50          | 258. 01          | .....            | .....        | 258. 01         |
| Do.....                                                                                    | 1887  | 24    | 249                     | .....        | 60, 440. 00      | .....           | 60, 440. 00      | 60, 409. 82      | .....        | 30. 18          |
| Head-stones for graves of soldiers.....                                                    | ..... | 24    | 249                     | .....        | 40, 000. 00      | .....           | 40, 000. 00      | 38, 820. 61      | .....        | 1, 179. 39      |
| Carried forward .....                                                                      | ..... | ..... | .....                   | 850, 743. 47 | 24, 780, 703. 60 | 1, 008, 010. 80 | 26, 639, 457. 87 | 24, 935, 935. 08 | 563, 547. 21 | 1, 139, 975. 58 |

\* And prior years.

† Transfer account.

‡ And prior years; transfer account.

§ And prior years, transfer.



## BALANCE OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                           | Year. | Statutes. |                    | Balances of ap- propriation s July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
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| MILITARY ESTABLISHMENT—continued.                             |       |           |                    |                                             |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward.....                                          |       |           |                    | \$850,743.47                                | \$24,780,703.60                                              | \$1,008,010.80                               | \$26,639,457.87                                               | \$24,935,935.08                                         | \$563,547.21                                         | \$1,139,975.58                              |
| Head-stones for graves of soldiers in private cemeteries..... |       |           |                    | 2,545.97                                    |                                                              |                                              | 2,545.97                                                      | 2,545.97                                                |                                                      |                                             |
| Carson City national cemetery, Nevada.....                    |       |           |                    | 512.50                                      |                                                              |                                              | 512.50                                                        |                                                         |                                                      | 512.50                                      |
| Fort Gratiot national cemetery, Michigan.....                 |       |           |                    | 110.75                                      |                                                              |                                              | 110.75                                                        |                                                         |                                                      | 110.75                                      |
| Approaches to the national cemetery near Danville, Va.....    |       | 24        | 416                |                                             | 10,000.00                                                    |                                              | 10,000.00                                                     |                                                         |                                                      | 10,000.00                                   |
| Road to the national cemetery near Rich- mond, Va.....        |       | 24        | 431                |                                             | 25,000.00                                                    |                                              | 25,000.00                                                     |                                                         |                                                      | 25,000.00                                   |
| Road from Fort Scott to the national ceme- tery, Kansas.....  |       |           |                    | 873.70                                      |                                                              |                                              | 873.70                                                        |                                                         |                                                      | 873.70                                      |
| Road from Chattanooga, Tenn., to the na- tional cemetery..... |       |           |                    | 53.87                                       |                                                              | .27                                          | 54.14                                                         |                                                         |                                                      | 54.14                                       |
| Road from Baton Rouge, La., to the national cemetery.....     |       |           |                    | 6,000.00                                    |                                                              |                                              | 6,000.00                                                      |                                                         |                                                      | 6,000.00                                    |
| Road from Marietta, Ga., to the national cemetery.....        |       |           |                    | 5,000.00                                    |                                                              |                                              | 5,000.00                                                      |                                                         |                                                      | 5,000.00                                    |
| Road from Springfield, Mo., to the national cemetery.....     |       |           |                    | 3,550.00                                    |                                                              | .09                                          | 3,550.09                                                      | 3,550.00                                                |                                                      | .09                                         |
| Road to the national cemetery at Chalmette, La.....           |       | 24        | 121                |                                             | 25,000.00                                                    |                                              | 25,000.00                                                     | 25,000.00                                               |                                                      |                                             |
| Road from Vicksburg, Miss., to the national cemetery.....     |       | 24        | 508                |                                             | 10,000.00                                                    |                                              | 10,000.00                                                     |                                                         |                                                      | 10,000.00                                   |
| Road from Natchez, Miss., to the national cemetery.....       |       | 24        | 121                |                                             | 10,000.00                                                    |                                              | 10,000.00                                                     | 10,000.00                                               |                                                      |                                             |
| Road to the national cemetery, Knoxville, Tenn.....           |       | 24        | 159                |                                             | 6,000.00                                                     |                                              | 6,000.00                                                      | 6,000.00                                                |                                                      |                                             |
| Army and Navy Hospital, Hot Springs, Ark.....                 |       | 24        | 265, 245           |                                             | 35,952.00                                                    |                                              | 35,952.00                                                     | 35,952.00                                               |                                                      |                                             |
| Maintenance of Army and Navy Hospital, Hot Springs, Ark.....  | 1886  |           |                    | 19,000.00                                   |                                                              |                                              | 19,000.00                                                     |                                                         |                                                      | 19,000.00                                   |
| Do.....                                                       | 1887  | 24        | 246                |                                             | 14,992.00                                                    | 4,000.00                                     | 18,992.00                                                     | 10,003.33                                               |                                                      | 8,998.67                                    |
| Construction and repair of hospitals.....                     | 1884  |           |                    |                                             |                                                              | 2,895.67                                     | 2,895.67                                                      | 2,895.67                                                |                                                      |                                             |
| Do.....                                                       | 1885  |           |                    | 2,286.30                                    |                                                              | 142.93                                       | 2,429.23                                                      | 119.29                                                  | 2,309.94                                             |                                             |
| Do.....                                                       | 1886  |           |                    | 156.05                                      |                                                              | 1,725.59                                     | 1,881.64                                                      |                                                         |                                                      | 1,881.64                                    |
| Do.....                                                       | 1887  | 24        | 98                 |                                             | 100,000.00                                                   | 162.70                                       | 100,162.70                                                    | 100,149.15                                              |                                                      | 13.55                                       |
| Construction of quarters for hospital stew- ards.....         | 1887  | 24        | 98                 |                                             | 12,500.00                                                    |                                              | 12,500.00                                                     | 12,498.50                                               |                                                      | 1.50                                        |
| Medical and hospital department.....                          | 1882  |           |                    | 452.00                                      |                                                              |                                              | 452.00                                                        |                                                         |                                                      | 452.00                                      |
| Do.....                                                       | 1883† | 24        | 292, 300, 307      |                                             | 486.62                                                       |                                              | 486.62                                                        | 486.62                                                  |                                                      |                                             |
| Do.....                                                       | 1884† |           |                    |                                             |                                                              | 1,318.38                                     | 1,318.38                                                      |                                                         | 1,318.38                                             |                                             |



| Year  | Department                                     | Appropriation | Actual       | Balance       | Total        |
|-------|------------------------------------------------|---------------|--------------|---------------|--------------|
| 1885  | Do                                             | 9,852.13      | 83,774.10    | 9,916.72      | 9,852.13     |
| 1886  | Do                                             | 98            | 200,000.00   | 3,843.28      | 93,690.82    |
| 1887  | Do                                             | 98            | 10,000.00    | 1.66          | 203,843.28   |
| 1886  | Medical Museum and Library                     | 98            | 5,000.00     | 1.66          | 10,000.00    |
| 1887  | Library Surgeon-General's Office               | 98            | 1,443.20     | 92.48         | 5,000.00     |
| 1887  | Army Medical Museum                            | 98            | 1,761.53     | 18.15         | 1,443.20     |
| 1884† | Artificial limbs                               | 98            | 86,774.20    | 6,388.72      | 92.48        |
| 1884* | Do                                             | 98            | 200,000.00   | 100,306.33    | 1,761.53     |
| 1885  | Do                                             | 98            | 5,006.00     | 5,006.00      | 86,774.20    |
| 1886  | Do                                             | 98            | 226.34       | 226.34        | 200,000.00   |
| 1887  | Do                                             | 98            | 1,697.50     | 1,697.50      | 5,006.00     |
| 1885  | Trusses for disabled soldiers                  | 98            | 1,000.00     | 1,000.00      | 1,697.50     |
| 1886  | Medical and surgical history                   | 98            | 2,000.00     | 3.00          | 1,000.00     |
| 1887  | Appliances for disabled soldiers               | 98            | 39.40        | 39.40         | 2,000.00     |
| 1884† | Do                                             | 98            | 224.27       | 224.27        | 3.00         |
| 1885  | Ordnance service                               | 98            | 90,000.00    | 807.85        | 224.27       |
| 1886  | Do                                             | 98            | 28,864.62    | 11,700.11     | 90,807.85    |
| 1887  | Do                                             | 98            | 11,484.28    | 14.70         | 525,608.17   |
| 1883† | Ordnance material (proceeds of sales)          | 98            | 98.22        | 19.60         | 11,536.84    |
| 1885  | Powder and projectiles (proceeds of sales)     | 98            | 46.38        | 123.22        | 14.70        |
| 1886  | Ordnance, ordnance stores and supplies         | 98            | 100,000.00   | 67.48         | 117.82       |
| 1887  | Do                                             | 98            | 10,000.00    | 600.00        | 169.60       |
| 1887  | Ordnance stores, ammunition                    | 98            | 75,000.00    | 32.16         | 100,067.48   |
| 1887  | Ordnance stores, mounting guns, etc            | 98            | 65,000.00    | 27.07         | 10,600.00    |
| 1887  | Ordnance stores, manufacture, etc              | 98            | 5,000.00     | 14,267.11     | 75,032.16    |
| 1887  | Ordnance stores, equipments                    | 98            | 200,000.00   | 8,883.35      | 65,027.07    |
| 1887  | Ordnance stores, preservation                  | 98            | 164,242.26   | 106,255.18    | 5,000.00     |
| 1887  | Arming and equipping the militia               | 98            | 237,397.71   | 238,016.31    | 378,509.37   |
| 1885  | Sea-coast batteries for instruction of militia | 98            | 38,219.17    | 5.10          | 8,883.35     |
| 1886  | Armament of fortifications                     | 98            | 400,000.00   | 1,255.00      | 26,220.84    |
| 1887  | Do                                             | 98            | 35,000.00    | 1,087.20      | 153,268.67   |
| 1887  | Do                                             | 98            | 9,250.00     | 43.20         | 2,830.61     |
| 1886  | Manufacture of arms at national armories       | 98            | 10,000.00    | 10,000.00     | 400,000.00   |
| 1887  | Do                                             | 98            | 3,000.00     | 3,000.00      | 400,000.00   |
| 1887  | Manufacture or purchase of magazine guns       | 98            | 27,599.42    | 21,966.40     | 1,255.00     |
| 1887  | Powder depot, Dover, N. J.                     | 98            | 21,966.40    | 4,246.57      | 35,000.00    |
| 1887  | Board on fortifications or other defenses      | 98            | 343,345      | 10,000.00     | 35,000.00    |
| 1887  | Rock Island bridge, Rock Island, Ill.          | 98            | 314.82       | 314.82        | 28,686.62    |
| 1886  | Testing machine                                | 98            | 2,120,681.20 | 26,556,602.91 | 9,250.00     |
| 1887  | Do                                             | 98            | 2,120,681.20 | 26,556,602.91 | 43.20        |
| 1887  | Proving ground, Sandy Hook, N. J.              | 98            | 2,120,681.20 | 26,556,602.91 | 10,000.00    |
| 1886  | Machine guns                                   | 98            | 2,120,681.20 | 26,556,602.91 | 3,000.00     |
| 1887  | Do                                             | 98            | 2,120,681.20 | 26,556,602.91 | 21,966.40    |
| 1887  | Shooting galleries and ranges                  | 98            | 2,120,681.20 | 26,556,602.91 | 4,246.57     |
| 1885  | Repairs of arsenals                            | 98            | 2,120,681.20 | 26,556,602.91 | 10,000.00    |
| 1885  | Carried forward                                | 98            | 2,120,681.20 | 26,556,602.91 | 314.82       |
| 1885  | Carried forward                                | 98            | 2,120,681.20 | 26,556,602.91 | 660,948.62   |
| 1885  | Carried forward                                | 98            | 2,120,681.20 | 26,556,602.91 | 2,182,560.36 |

\*And prior years, transfer account.

† And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year ending June 30, 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |  |
|--------------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|--|
|                                                                    |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                                              |                                                               |                                                         |                                                      |                                             |  |
| MILITARY ESTABLISHMENT—continued.                                  |       |           |                    |                                            |                                                              |                                                              |                                                               |                                                         |                                                      |                                             |  |
| Brought forward.....                                               | 1886  |           |                    | \$2,120,681.20                             | \$26,556,602.91                                              | \$1,063,179.74                                               | \$29,740,463.85                                               | \$26,896,954.87                                         | \$660,948.62                                         | \$2,182,560.36                              |  |
| Repairs of arsenals.....                                           | 1887  |           |                    |                                            |                                                              | 101.90                                                       | 101.90                                                        |                                                         |                                                      | 101.90                                      |  |
| Do.....                                                            |       | 24        | 244                |                                            | 50,000.00                                                    |                                                              | 50,000.00                                                     | 50,000.00                                               |                                                      |                                             |  |
| Rock Island Arsenal, Rock Island, Ill.....                         |       | 24        | 243                |                                            | 97,000.00                                                    |                                                              | 97,000.00                                                     | 97,000.00                                               |                                                      |                                             |  |
| Frankford Arsenal, Philadelphia, Pa.....                           | 1885  |           |                    | 797.50                                     |                                                              |                                                              | 797.50                                                        |                                                         | 797.50                                               |                                             |  |
| Do.....                                                            | 1887  | 24        | 243                |                                            | 20,200.00                                                    |                                                              | 20,200.00                                                     | 20,200.00                                               |                                                      |                                             |  |
| Springfield Arsenal, Springfield, Mass.....                        |       | 24        | 243                |                                            | 45,000.00                                                    |                                                              | 45,000.00                                                     | 15,000.00                                               |                                                      | 30,000.00                                   |  |
| San Antonio Arsenal, San Antonio, Tex.....                         | 1886  |           |                    | 4,075.20                                   |                                                              |                                                              | 4,075.20                                                      |                                                         |                                                      | 4,075.20                                    |  |
| San Antonio Arsenal, San Antonio, Tex., paving.....                |       | 24        | 263                |                                            | 8,233.13                                                     |                                                              | 8,233.13                                                      | 8,233.13                                                |                                                      |                                             |  |
| Benicia Arsenal, Benicia, Cal.....                                 |       |           |                    |                                            |                                                              | .38                                                          | .38                                                           |                                                         | .38                                                  |                                             |  |
| Do.....                                                            | 1887  | 24        | 243                |                                            | 4,700.00                                                     |                                                              | 4,700.00                                                      | 4,700.00                                                |                                                      |                                             |  |
| New York Arsenal, New York.....                                    | 1887  | 24        | 244                |                                            | 500.00                                                       |                                                              | 500.00                                                        | 500.00                                                  |                                                      |                                             |  |
| Current and ordinary expenses, Military Academy.....               | 1885  |           |                    |                                            |                                                              |                                                              |                                                               |                                                         | 2,780.74                                             |                                             |  |
| Do.....                                                            | 1887  | 24        | 88, 90             | 2,780.74                                   | 50,830.00                                                    |                                                              | 50,830.00                                                     | 50,830.00                                               |                                                      |                                             |  |
| Miscellaneous items and incidental expenses, Military Academy..... | 1885  |           |                    | 173.52                                     |                                                              |                                                              | 173.52                                                        |                                                         | 173.52                                               |                                             |  |
| Do.....                                                            | 1887  | 24        | 90                 |                                            | 16,120.00                                                    |                                                              | 16,120.00                                                     | 16,120.00                                               |                                                      |                                             |  |
| Buildings and grounds.....                                         | 1885  |           |                    |                                            |                                                              | 314.17                                                       | 314.17                                                        |                                                         | 314.17                                               |                                             |  |
| Do.....                                                            | 1887  | 24        | 90                 |                                            | 10,020.00                                                    |                                                              | 10,020.00                                                     | 10,020.00                                               |                                                      |                                             |  |
| Contingencies of fortifications.....                               |       | 24        | 295, 305           |                                            | 2,410.59                                                     | 5,975.99                                                     | 8,386.58                                                      | 8,386.58                                                |                                                      |                                             |  |
| Preservation and repair of fortifications.....                     | 1885  |           |                    |                                            |                                                              | 41.94                                                        | 2,687.67                                                      |                                                         | 2,687.67                                             |                                             |  |
| Do.....                                                            | 1886  |           |                    | 2,645.73                                   |                                                              | 1,223.31                                                     | 6,558.09                                                      | 225.00                                                  |                                                      | 6,333.09                                    |  |
| Do.....                                                            | 1887  | 24        | 343, 345           | 5,334.78                                   |                                                              | 120.02                                                       | 8,613.17                                                      | 1,845.00                                                |                                                      | 6,768.17                                    |  |
| Fort Brown, Tex.....                                               |       |           |                    |                                            |                                                              |                                                              | 25,000.00                                                     |                                                         |                                                      | 25,000.00                                   |  |
| Torpedoes for harbor defenses.....                                 | 1885  |           |                    | 25,000.00                                  |                                                              |                                                              | 41,500.00                                                     |                                                         | 41,500.00                                            |                                             |  |
| Do.....                                                            | 1886  |           |                    | 41,500.00                                  |                                                              |                                                              | 51,781.90                                                     | 16,426.00                                               |                                                      | 35,355.90                                   |  |
| Do.....                                                            | 1887  | 24        | 343, 345           | 34,800.00                                  |                                                              |                                                              | 9,120.07                                                      | 800.00                                                  |                                                      | 33,020.07                                   |  |
| Engineer depot at Willets Point, N. Y.....                         | 1886  |           |                    | 500.00                                     |                                                              | 1,431.30                                                     | 1,931.30                                                      |                                                         |                                                      | 1,931.30                                    |  |
| Engineer depot at Willets Point, N. Y., in-<br>cidental.....       | 1887  | 24        | 98                 |                                            | 3,000.00                                                     |                                                              | 3,000.00                                                      | 3,000.00                                                |                                                      |                                             |  |
| Engineer depot at Willets Point, N. Y., in-<br>terials.....        | 1887  | 24        | 98                 |                                            | 1,000.00                                                     |                                                              | 1,000.00                                                      | 1,000.00                                                |                                                      |                                             |  |
| Engineer depot at Willets Point, N. Y., in-<br>struments.....      | 1887  | 24        | 98                 |                                            | 2,000.00                                                     |                                                              | 2,000.00                                                      | 2,000.00                                                |                                                      |                                             |  |
| Engineer depot at Willets Point, N. Y., li-<br>brary.....          | 1887  | 24        | 98                 |                                            | 500.00                                                       |                                                              | 500.00                                                        | 500.00                                                  |                                                      |                                             |  |
| Engineer depot at Willets Point, N. Y., build-<br>ing.....         | 1887  | 24        | 99                 |                                            | 10,000.00                                                    | 6.65                                                         | 10,006.65                                                     | 10,006.65                                               |                                                      |                                             |  |



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† And prior transfer account.

Carried forward

812, 035.10<sup>5</sup> 2,463,107.61

823



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                          | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropria- tions June 30, 1887. |
|--------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                              |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| MILITARY ESTABLISHMENT—continued.                            |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward.....                                         |       |           |                    | \$2,464,016.27                             | \$27,494,161.50                                              | \$1,111,726.11                               | \$31,069,903.88                                               | \$27,794,761.17                                         | \$812,035.10                                         | \$2,463,107.61                              |
| Signal Service—continued.                                    |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Transportation.....                                          | 1887  | 24        | 248                |                                            | 21,300.00                                                    | 14.00                                        | 21,314.00                                                     | 21,152.06                                               |                                                      | 161.94                                      |
| Barracks and quarters.....                                   | 1885  |           |                    | 127.18                                     |                                                              |                                              | 127.18                                                        |                                                         | 127.18                                               |                                             |
| Do.....                                                      | 1886  |           |                    | 9.67                                       |                                                              | 2,212.64                                     | 2,222.31                                                      | 34.00                                                   |                                                      | 2,188.31                                    |
| Do.....                                                      | 1887  | 24        | 248                |                                            | 84,009.17                                                    |                                              | 84,009.17                                                     | 84,000.00                                               |                                                      | 9.17                                        |
| Clothing and camp and garrison equipage.                     | 1885  |           |                    | 430.07                                     |                                                              |                                              | 430.07                                                        |                                                         | 430.07                                               |                                             |
| Do.....                                                      | 1886  |           |                    | 11.87                                      |                                                              | 60.92                                        | 72.79                                                         |                                                         |                                                      | 72.79                                       |
| Medical department.....                                      | 1885  |           |                    | 3,368.16                                   |                                                              |                                              | 3,368.16                                                      |                                                         | 3,368.16                                             |                                             |
| Do.....                                                      | 1886  |           |                    | 3,780.03                                   |                                                              |                                              | 3,780.03                                                      | 864.71                                                  |                                                      | 2,915.32                                    |
| Do.....                                                      | 1887  | 24        | 248                |                                            | 2,000.00                                                     |                                              | 2,000.00                                                      | 2,000.00                                                |                                                      |                                             |
| Do.....                                                      | 1886  |           |                    | 14.42                                      |                                                              |                                              | 14.42                                                         | 14.40                                                   |                                                      | .02                                         |
| Ordnance stores.....                                         | *1883 | 24        | 300,305            |                                            | 15.00                                                        |                                              | 15.00                                                         | 15.00                                                   |                                                      |                                             |
| Observation and report of storms.....                        | *1884 |           |                    |                                            |                                                              | 224.80                                       | 224.80                                                        |                                                         | 224.80                                               |                                             |
| Do.....                                                      | 1885  |           |                    | 22,075.24                                  |                                                              | 6,946.12                                     | 29,021.36                                                     | 602.00                                                  | 28,419.36                                            |                                             |
| Do.....                                                      | 1886  |           |                    | 50,593.89                                  |                                                              | 38.84                                        | 50,632.73                                                     | 28,040.18                                               |                                                      | 22,592.55                                   |
| Do.....                                                      | 1887  | 24        | 246,247            |                                            | 264,350.00                                                   | 1,712.77                                     | 266,062.77                                                    | 259,336.69                                              |                                                      | 6,726.08                                    |
| Observations and explorations in the Arctic seas.....        |       |           |                    | 631.71                                     |                                                              | 49.95                                        | 681.66                                                        | 277.60                                                  |                                                      | 404.06                                      |
| Improving harbor at—                                         |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Bangor and Penobscot River, Maine.....                       |       |           |                    | 49.32                                      |                                                              |                                              | 49.32                                                         |                                                         |                                                      | 49.32                                       |
| Belfast, Me.....                                             |       |           |                    | 2,806.80                                   |                                                              |                                              | 2,806.80                                                      |                                                         |                                                      | 2,806.80                                    |
| Portland, Me.....                                            |       | 24        | 310                | 3,776.29                                   | 30,000.00                                                    |                                              | 33,776.29                                                     | 9,776.29                                                |                                                      | 24,000.00                                   |
| Rockland, Me.....                                            |       | 24        | 310                | 2,921.99                                   | 22,500.00                                                    |                                              | 25,421.99                                                     | 7,750.00                                                |                                                      | 17,671.99                                   |
| Breakwater at mouth of Saco River, Maine.....                |       | 24        | 310                | 26.36                                      | 12,500.00                                                    |                                              | 12,526.36                                                     | 4,700.00                                                |                                                      | 7,826.36                                    |
| Channel in back cove, Portland, Me.....                      |       | 24        | 310                |                                            | 26,250.00                                                    |                                              | 26,250.00                                                     | 1,350.00                                                |                                                      | 24,900.00                                   |
| York, Me.....                                                |       | 24        | 310                |                                            | 15,000.00                                                    |                                              | 15,000.00                                                     | 1,950.00                                                |                                                      | 13,050.00                                   |
| Portsmouth, N. H.....                                        |       | 24        | 310                |                                            | 15,000.00                                                    |                                              | 15,000.00                                                     | 2,700.00                                                |                                                      | 12,300.00                                   |
| Refuge at Little Harbor, New Hamp- shire.....                |       | 24        | 310                |                                            | 10,000.00                                                    |                                              | 10,000.00                                                     | 350.00                                                  |                                                      | 9,650.00                                    |
| Burlington, Vt.....                                          |       | 24        | 310                | 2,000.00                                   | 18,750.00                                                    |                                              | 20,750.00                                                     | 150.00                                                  |                                                      | 20,600.00                                   |
| Swanton, Vt.....                                             |       |           |                    | 326.93                                     |                                                              |                                              | 326.93                                                        |                                                         |                                                      | 326.93                                      |
| Breakwater at Gordon's Landing, Lake Champlain, Vermont..... |       | 24        | 310                |                                            | 18,750.00                                                    |                                              | 18,750.00                                                     | 550.00                                                  |                                                      | 18,200.00                                   |
| Hingham, Mass.....                                           |       | 24        | 311                |                                            | 6,000.00                                                     |                                              | 6,000.00                                                      | 6,000.00                                                |                                                      |                                             |
| Boston, Mass.....                                            |       | 24        | 310                | 9,542.12                                   | 56,250.00                                                    |                                              | 65,792.12                                                     | 25,000.00                                               |                                                      | 40,792.12                                   |
| Hyannis, Mass.....                                           |       | 24        | 311                | 80.81                                      | 10,000.00                                                    |                                              | 10,080.81                                                     | 3,037.81                                                |                                                      | 7,043.00                                    |
| Lynn, Mass.....                                              |       | 24        | 311                | 5,000.00                                   | 6,000.00                                                     |                                              | 11,000.00                                                     | 10,965.60                                               |                                                      | 34.40                                       |
| Gloucester, Mass.....                                        |       | 24        | 311                |                                            | 5,000.00                                                     |                                              | 5,000.00                                                      | 2,000.00                                                |                                                      | 3,000.00                                    |



|                                                      |    |     |               |               |               |               |              |
|------------------------------------------------------|----|-----|---------------|---------------|---------------|---------------|--------------|
| Nantucket, Mass.                                     | 24 | 311 | 4,638.00      | 15,000.00     | 19,638.00     | 9,577.80      | 10,060.20    |
| Newburyport, Mass.                                   | 24 | 311 | 37,500.00     | 37,500.00     | 37,500.00     | 16,000.00     | 21,500.00    |
| Plymouth, Mass.                                      | 24 | 311 | 6,000.00      | 6,000.00      | 6,000.00      | 4,000.00      | 2,000.00     |
| Provincetown, Mass.                                  | 24 | 311 | 3,000.00      | 3,000.00      | 3,000.00      | 1,500.00      | 1,500.00     |
| Scituate, Mass.                                      | 24 | 311 | 10,000.00     | 10,000.00     | 10,012.90     | 10,000.00     | 12.90        |
| Harbor of refuge, Sandy Bay, Cape Ann, Mass.         | 24 | 311 | 50,500.00     | 100,000.00    | 150,500.00    | 76,500.00     | 74,000.00    |
| Wareham, Mass.                                       | 24 | 311 | 38.23         | 15,000.00     | 15,038.23     | 4,982.33      | 10,055.90    |
| Harbor of Refuge, Wood's Holl, Mass.                 | 24 | 311 | 46.95         | 14,500.00     | 14,546.95     | 14,521.15     | 25.80        |
| Westport, Mass.                                      | 24 | 311 | 625.00        | 1,000.00      | 1,000.00      | 1,000.00      | 20,000.00    |
| Block Island, Rhode Island.                          | 24 | 311 | 143.04        | 20,000.00     | 20,625.00     | 625.00        | 143.04       |
| Little Narragansett Bay, Rhode Island.               | 24 | 311 | 375.00        | 15,000.00     | 15,375.00     | 15,349.20     | 25.80        |
| Newport, R. I.                                       | 24 | 311 | 20,000.00     | 20,000.00     | 20,000.00     | 18,961.30     | 1,038.70     |
| Bridgeport, Conn.                                    | 24 | 311 | 5,000.00      | 5,000.00      | 5,000.00      | 3,000.00      | 2,000.00     |
| Black Rock, Conn.                                    | 24 | 311 | 20,000.00     | 20,000.00     | 20,000.00     | 13,000.00     | 7,000.00     |
| New Haven, Conn.                                     | 24 | 311 | 252.73        | 252.73        | 252.73        | 252.73        | 252.73       |
| Clinton, Conn.                                       | 24 | 311 | 241.02        | 241.02        | 241.02        | 241.02        | 241.02       |
| Milford, Conn.                                       | 24 | 311 | 79.60         | 20,000.00     | 20,300.32     | 15,748.72     | 4,551.60     |
| Southport, Conn.                                     | 24 | 311 | 300.32        | 10,000.00     | 10,000.00     | 4,957.00      | 5,043.00     |
| Stonington, Conn.                                    | 24 | 311 | 2,000.00      | 2,000.00      | 2,000.00      | 2,000.00      | 500.00       |
| Stamford, Conn.                                      | 24 | 311 | 3,000.00      | 3,000.00      | 3,000.00      | 2,500.00      | 45,279.50    |
| New London, Conn.                                    | 24 | 311 | 75,000.00     | 75,000.00     | 75,000.00     | 29,720.50     | 78,292.12    |
| Norwalk, Conn.                                       | 24 | 311 | 121,800.00    | 112,500.00    | 121,800.00    | 43,507.88     | 28,197.80    |
| Breakwater at New Haven, Conn.                       | 24 | 311 | 9,300.00      | 56,250.00     | 56,574.97     | 28,377.17     | 8,000.00     |
| Buffalo, N. Y.                                       | 24 | 311 | 324.97        | 10,000.00     | 10,199.11     | 2,199.11      | 20,757.88    |
| Buttermilk Channel, New York.                        | 24 | 311 | 199.11        | 26,250.00     | 26,250.00     | 8,369.60      | 20,757.88    |
| Canarsie Bay, New York.                              | 24 | 311 | 2,877.48      | 7,500.00      | 7,667.74      | 7,667.74      | 20,757.88    |
| Charlotte, New York.                                 | 24 | 312 | 167.74        | 142,500.00    | 142,500.00    | 142,500.00    | 3,043.00     |
| Channel in Gowanus Bay, New York.                    | 24 | 312 | 344.39        | 10,000.00     | 10,344.39     | 7,301.39      | 1,021.50     |
| Gedney's Channel, Sandy Hook Bar, New York.          | 24 | 312 | 300.78        | 5,000.00      | 5,300.78      | 4,279.28      | 14,312.09    |
| Flushing Bay, New York.                              | 24 | 312 | 1,637.09      | 16,875.00     | 18,512.09     | 4,200.00      | 14,255.28    |
| Greenport, N. Y.                                     | 24 | 312 | 2,417.28      | 12,500.00     | 14,917.28     | 662.00        | 220.55       |
| Great Sodus Bay, New York.                           | 24 | 312 | 224.23        | 3,256.87      | 3,256.87      | 3.68          | 3,056.87     |
| Little Sodus Bay, New York.                          | 24 | 312 | 3,256.87      | 17,506.37     | 17,506.37     | 200.00        | 16,073.10    |
| Mamaroneck, N. Y.                                    | 24 | 312 | 17,506.37     | 12,500.00     | 12,594.81     | 1,433.27      | 594.81       |
| Echo Harbor, New Rochelle, N. Y.                     | 24 | 312 | 94.81         | 10,000.00     | 10,273.90     | 6,500.00      | 3,773.90     |
| New Rochelle, N. Y.                                  | 24 | 312 | 273.90        | 71,250.00     | 71,444.16     | 8,475.00      | 62,969.16    |
| Oak Orchard, N. Y.                                   | 24 | 312 | 194.16        | 5,000.00      | 5,088.06      | 250.00        | 4,838.06     |
| Ogdensburg, N. Y.                                    | 24 | 312 | 88.06         | 384.36        | 384.36        | 9.00          | 374.76       |
| Oswego, N. Y.                                        | 24 | 312 | 2.90          | 2,500.00      | 2,500.00      | 2.90          | 2.90         |
| Plattsburgh, N. Y.                                   | 24 | 312 | 60.36         | 20,000.00     | 20,000.00     | 19,000.00     | 2,560.36     |
| Port Jefferson, N. Y.                                | 24 | 312 | 22,150.00     | 42,150.00     | 42,150.00     | 23,150.00     | 23,150.00    |
| Pultneyville, N. Y.                                  | 24 | 312 | 72.11         | 72.11         | 72.11         | 72.11         | 72.11        |
| Rondout, N. Y.                                       | 24 | 312 | 28,887,960.67 | 1,122,999.05  | 32,844,165.71 | 28,808,256.23 | 3,191,304.81 |
| Breakwater, Rouse's Point, Lake Champlain, New York. | 24 | 312 | 2,833,205.99  | 28,887,960.67 | 32,844,165.71 | 28,808,256.23 | 3,191,304.81 |
| Sackett's Harbor, New York.                          | 24 | 312 | 2,833,205.99  | 28,887,960.67 | 32,844,165.71 | 28,808,256.23 | 3,191,304.81 |
| Carried forward                                      |    |     |               |               |               |               |              |

\*And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                   | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886 | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|-------------------------------------------------------|-------|-----------|--------------------|-------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                       |       | Vol.      | Page or sec- tion. |                                           |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| MILITARY ESTABLISHMENT—continued.                     |       |           |                    |                                           |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward .....                                 |       |           |                    | \$2,833,205.99                            | \$28,887,960.67                                              | \$1,122,999.05                               | \$32,844,165.71                                               | \$28,808,256.23                                         | \$844,604.67                                         | \$3,191,304.81                              |
| Improving harbor at—                                  |       |           |                    |                                           |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Saugerties, N. Y. ....                                |       | 24        | 312                | 4,955.95                                  | 15,000.00                                                    | .....                                        | 19,955.95                                                     | 955.95                                                  | .....                                                | 19,000.00                                   |
| Sheepshead Bay, New York .....                        |       | 24        | 312                | 283.73                                    | 5,000.00                                                     | .....                                        | 5,283.73                                                      | .....                                                   | .....                                                | 5,283.73                                    |
| Wilson, N. Y. ....                                    |       | 24        | 312                | 32.29                                     | 10,000.00                                                    | .....                                        | 10,032.29                                                     | 2,800.00                                                | .....                                                | 7,232.29                                    |
| Dunkirk, N. Y. ....                                   |       | 24        | 311                | .....                                     | 20,000.00                                                    | .....                                        | 20,000.00                                                     | 18,397.79                                               | .....                                                | 1,602.21                                    |
| Olcott, N. Y. ....                                    |       | 24        | 312                | .....                                     | 10,000.00                                                    | .....                                        | 10,000.00                                                     | 8,300.00                                                | .....                                                | 1,700.00                                    |
| New York Harbor, New York .....                       |       | 24        | 312                | .....                                     | 750,000.00                                                   | .....                                        | 750,000.00                                                    | 7,787.90                                                | .....                                                | 742,212.10                                  |
| Keyport, N. J. ....                                   |       |           |                    | 951.99                                    | .....                                                        | .....                                        | 951.99                                                        | 500.00                                                  | .....                                                | 451.99                                      |
| Raritan Bay, New Jersey .....                         |       | 24        | 312                | 692.75                                    | 37,500.00                                                    | .....                                        | 38,192.75                                                     | 692.75                                                  | .....                                                | 37,500.00                                   |
| Survey of harbor at Atlantic City, N. J. ....         |       | 24        | 312                | .....                                     | 5,000.00                                                     | .....                                        | 5,000.00                                                      | 2,500.00                                                | .....                                                | 2,500.00                                    |
| Improving harbor at Erie, Pa. ....                    |       | 24        | 312                | 58,133.83                                 | 37,500.00                                                    | .....                                        | 95,633.83                                                     | 20,217.11                                               | .....                                                | 75,416.72                                   |
| Improving ice harbor at Marcus Hook, Pa. ....         |       | 24        | 312                | .....                                     | 15,000.00                                                    | .....                                        | 15,000.00                                                     | 14,944.10                                               | .....                                                | 55.90                                       |
| Improving harbor, Delaware Breakwater, Delaware ..... |       | 24        | 313                | 500.00                                    | 56,250.00                                                    | .....                                        | 56,750.00                                                     | 56,250.00                                               | .....                                                | 500.00                                      |
| Improving ice harbor, Reedy Island, Dela- ware .....  |       |           |                    |                                           |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Improving harbor at Wilmington, Del. ....             |       | 24        | 313                | 17,500.00                                 | .....                                                        | .....                                        | 17,500.00                                                     | 500.00                                                  | .....                                                | 17,000.00                                   |
| Improving ice harbor, New Castle, Del. ....           |       | 24        | 313                | 13,000.00                                 | 5,000.00                                                     | .....                                        | 31,750.00                                                     | 28,650.00                                               | .....                                                | 3,100.00                                    |
| Improving harbor at—                                  |       |           |                    |                                           |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Annapolis, Md. ....                                   |       |           |                    | 8,000.00                                  | .....                                                        | 1,524.58                                     | 9,524.58                                                      | 8,000.00                                                | .....                                                | 1,524.58                                    |
| Baltimore, Md. ....                                   |       | 24        | 313                | 24,000.00                                 | 150,000.00                                                   | .....                                        | 172,000.00                                                    | 171,591.50                                              | .....                                                | 408.50                                      |
| Breton Bay, Leonardtown, Md. ....                     |       | 24        | 313                | 49.51                                     | 6,500.00                                                     | 3,250.00                                     | 9,799.51                                                      | 9,699.51                                                | .....                                                | 100.00                                      |
| Entrance of St. Jerome's Creek, Mary- land .....      |       |           |                    |                                           |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Norfolk, Va. ....                                     |       | 24        | 313                | 2,419.69                                  | .....                                                        | 1,770.00                                     | 4,189.69                                                      | 2,419.69                                                | .....                                                | 1,770.00                                    |
| Beaufort, N. C. ....                                  |       | 24        | 313                | 4,545.81                                  | 187,500.00                                                   | .....                                        | 192,046.81                                                    | 82,046.81                                               | .....                                                | 110,000.00                                  |
| Edenton Bay, North Carolina .....                     |       | 24        | 313                | 5,000.00                                  | 15,000.00                                                    | .....                                        | 20,000.00                                                     | 19,000.00                                               | .....                                                | 1,000.00                                    |
| Charleston, S. C. ....                                |       | 24        | 313                | 447.41                                    | 2,000.00                                                     | .....                                        | 2,447.41                                                      | .....                                                   | .....                                                | 2,447.41                                    |
| Georgetown, S. C. ....                                |       | 24        | 313                | .....                                     | 187,500.00                                                   | .....                                        | 187,500.00                                                    | 106,000.00                                              | .....                                                | 81,500.00                                   |
| Winyaw Bay, South Carolina .....                      |       | 24        | 313                | .....                                     | 5,000.00                                                     | .....                                        | 5,000.00                                                      | 5,000.00                                                | .....                                                | .....                                       |
| Brunswick, Ga. ....                                   |       | 24        | 313                | .....                                     | 18,750.00                                                    | .....                                        | 18,750.00                                                     | 3,500.00                                                | .....                                                | 15,250.00                                   |
| Savannah, Ga. ....                                    |       | 24        | 313                | 111.96                                    | 22,500.00                                                    | .....                                        | 22,611.96                                                     | 22,611.96                                               | .....                                                | .....                                       |
| Improving Apalachicola Bay, Florida .....             |       | 24        | 313                | 3,100.00                                  | 150,000.00                                                   | .....                                        | 153,100.00                                                    | 150,250.00                                              | .....                                                | 2,850.00                                    |
| Improving Tampa Bay, Florida .....                    |       | 24        | 313                | 696.73                                    | 12,000.00                                                    | .....                                        | 12,696.73                                                     | 8,696.73                                                | .....                                                | 4,000.00                                    |
| Improving harbor at Cedar Keys, Fla. ....             |       | 24        | 313                | .....                                     | 10,000.00                                                    | .....                                        | 10,000.00                                                     | 4,000.00                                                | .....                                                | 6,000.00                                    |
| Survey of harbor at Key West, Fla. ....               |       | 24        | 314                | .....                                     | 7,000.00                                                     | .....                                        | 7,000.00                                                      | 3,200.00                                                | .....                                                | 3,800.00                                    |
| Improving harbor at—                                  |       | 24        | 313                | .....                                     | 2,500.00                                                     | .....                                        | 2,500.00                                                      | 2,500.00                                                | .....                                                | .....                                       |
| Pensacola, Fla. ....                                  |       | 24        | 313                | .....                                     | 20,000.00                                                    | .....                                        | 20,000.00                                                     | 13,000.00                                               | .....                                                | 7,000.00                                    |
| Mobile, Ala. ....                                     |       | 24        | 314                | .....                                     | 90,000.00                                                    | .....                                        | 90,000.00                                                     | 89,935.50                                               | .....                                                | 64.50                                       |



|                                                                    |    |     |              |               |               |               |              |
|--------------------------------------------------------------------|----|-----|--------------|---------------|---------------|---------------|--------------|
| Improving Biloxi Bay, Mississippi.....                             | 24 | 314 | 4,988.55     | 12,500.00     | 17,488.55     | 1,450.00      | 16,038.55    |
| Improving harbor at—                                               | 24 | 314 |              | 37,500.00     | 37,500.00     | 2,000.00      | 35,500.00    |
| Brazos Santiago, Tex.....                                          | 24 | 314 |              | 300,000.00    | 300,000.00    | 50,000.00     | 250,000.00   |
| Improving harbor of refuge near Cincinnati, Ohio.....              |    |     | 3,156.87     |               | 3,156.87      |               |              |
| Improving harbor at—                                               | 24 | 314 | 86,497.00    | 93,750.00     | 180,247.00    | 36,250.00     | 143,997.00   |
| Cleveland, Ohio.....                                               | 24 | 314 |              | 30,000.00     | 30,000.00     | 13,000.00     | 17,000.00    |
| Ashtabula, Ohio.....                                               | 24 | 314 | 113.07       | 3,000.00      | 3,113.07      | 3,113.07      |              |
| Huron, Ohio.....                                                   | 24 | 314 |              | 10,000.00     | 10,000.00     | 7,000.00      | 3,000.00     |
| Black River, Ohio.....                                             | 24 | 314 |              | 18,750.00     | 18,750.00     | 10,750.00     | 8,000.00     |
| Fairport, Ohio.....                                                | 24 | 314 |              | 5,000.00      | 15,000.00     | 4,000.00      | 11,000.00    |
| Sandusky City, Ohio.....                                           | 24 | 314 | 10,000.00    | 112,500.00    | 120,500.00    | 15,000.00     | 105,500.00   |
| Toledo, Ohio.....                                                  | 24 | 314 | 8,000.00     | 3,000.00      | 3,658.68      | 3,658.68      |              |
| Vermillion, Ohio.....                                              | 24 | 315 | 658.68       | 2,000.00      | 2,000.00      |               |              |
| Port Clinton, Ohio.....                                            | 24 | 314 |              | 37,500.00     | 37,500.00     | 11,500.00     | 26,000.00    |
| Improving ice harbor at mouth of Muskingum River, Ohio.....        | 24 | 314 |              | 56,250.00     | 59,750.00     | 26,775.00     | 32,975.00    |
| Improving harbor at—                                               | 24 | 315 | 3,500.00     | 75,000.00     | 75,077.76     | 55,000.00     | 20,077.76    |
| Michigan City, Ind.....                                            | 24 | 315 | 77.76        | 10,000.00     | 10,000.00     |               |              |
| Chicago, Ill.....                                                  | 24 | 315 |              | 20,000.00     | 21,000.00     | 15,500.00     | 5,500.00     |
| Calumet, Ill.....                                                  | 24 | 315 | 1,000.00     |               | 4,861.53      |               | 4,861.53     |
| Waukegan, Ill.....                                                 |    |     | 47.10        |               | 47.10         |               | 47.10        |
| Au Sable, Mich.....                                                |    |     |              |               |               |               |              |
| Improving ice harbor of refuge at Belle River, Mich.....           |    |     |              |               |               |               |              |
| Improving harbor at:                                               | 24 | 315 | 2,000.00     | 5,000.00      | 7,000.00      | 3,500.00      | 3,500.00     |
| Black Lake, Mich.....                                              | 24 | 315 | 1,000.00     | 10,000.00     | 11,000.00     | 1,000.00      | 10,000.00    |
| Charlevoix, Mich.....                                              | 24 | 315 | 4,990.66     | 15,000.00     | 19,990.66     | 3,500.00      | 16,490.66    |
| Cheboygan, Mich.....                                               |    |     | 2,886.33     |               | 2,886.33      |               | 2,886.33     |
| Improving Eagle Harbor, Mich.....                                  |    |     |              |               |               |               |              |
| Improving harbor at:                                               | 24 | 315 | 2,000.00     | 7,000.00      | 9,000.00      | 6,000.00      | 3,000.00     |
| Frankfort, Mich.....                                               | 24 | 315 | 10,000.00    | 30,000.00     | 40,000.00     | 12,900.00     | 27,100.00    |
| Grand Haven, Mich.....                                             |    |     |              |               |               |               |              |
| Improving harbor of refuge, Grand Marais, Mich.....                | 24 | 315 | 4,143.62     | 26,250.00     | 30,393.62     | 7,600.00      | 22,793.62    |
| Improving harbor of refuge, Lake Huron, Mich.....                  | 24 | 315 | 3,000.00     | 75,000.00     | 78,000.00     | 54,000.00     | 24,000.00    |
| Michigan.....                                                      |    |     |              |               |               |               |              |
| Steam launch or tug of harbor of refuge, Lake Huron, Michigan..... |    |     |              | 116.06        | 9,616.06      | 5,500.00      | 4,116.06     |
| Improving harbor at:                                               | 24 | 315 | 1,000.00     | 56,250.00     | 57,250.00     | 500.00        | 56,750.00    |
| Ludington, Mich.....                                               | 24 | 315 | 4,000.00     | 10,000.00     | 14,000.00     | 1,500.00      | 12,500.00    |
| Manistee, Mich.....                                                |    |     | 3,501.79     |               | 3,501.79      |               | 3,501.79     |
| Manistique, Mich.....                                              | 24 | 315 | 9,500.00     | 10,000.00     | 19,500.00     | 9,500.00      | 10,000.00    |
| Marquette, Mich.....                                               | 24 | 315 |              | 2,000.00      | 2,000.00      |               |              |
| Monroe, Mich.....                                                  | 24 | 315 |              | 12,500.00     | 17,500.00     | 9,500.00      | 8,000.00     |
| Muskegon, Mich.....                                                | 24 | 315 | 5,000.00     | 13,000.00     | 15,225.30     | 5,500.00      | 9,725.30     |
| Ontonagon, Mich.....                                               | 24 | 315 | 2,225.30     | 10,000.00     | 12,500.00     | 7,500.00      | 5,000.00     |
| Pent Water, Mich.....                                              | 24 | 315 | 2,500.00     |               |               |               |              |
| Carried forward.....                                               |    |     | 3,165,776.90 | 31,867,960.67 | 36,163,397.26 | 30,077,357.15 | 5,241,435.44 |
|                                                                    |    |     |              | 1,129,659.69  |               | 844,604.67    |              |



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                     | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|-------------------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                                         |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| MILITARY ESTABLISHMENT—continued.                                       |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward                                                         | ..... | .....     | .....              | \$3, 165, 776. 90                          | \$31, 867, 960. 67                                           | \$1, 129, 659. 69                            | \$36, 163, 397. 26                                            | \$30, 077, 357. 15                                      | \$844, 604. 67                                       | \$5, 241, 435. 44                           |
| Improving harbor of refuge at Portage Lake, Michigan                    | ..... | 24        | 315                | 500. 00                                    | 15, 000. 00                                                  | .....                                        | 15, 500. 00                                                   | 10, 500. 00                                             | .....                                                | 5, 000. 00                                  |
| Improving harbor at:                                                    | ..... | .....     | .....              | .....                                      | .....                                                        | .....                                        | .....                                                         | .....                                                   | .....                                                | .....                                       |
| Saint Joseph, Mich.                                                     | ..... | 24        | 315                | 11, 000. 00                                | 10, 000. 00                                                  | .....                                        | 21, 000. 00                                                   | 18, 000. 00                                             | .....                                                | 3, 000. 00                                  |
| Saugatuck, Mich.                                                        | ..... | 24        | 314                | 2, 000. 00                                 | 8, 000. 00                                                   | .....                                        | 10, 000. 00                                                   | 5, 000. 00                                              | .....                                                | 5, 000. 00                                  |
| South Haven, Mich.                                                      | ..... | 24        | 315                | 5, 000. 00                                 | 5, 000. 00                                                   | .....                                        | 10, 000. 00                                                   | 1, 000. 00                                              | .....                                                | 9, 000. 00                                  |
| Thunder Bay, Michigan                                                   | ..... | .....     | .....              | 4, 525. 07                                 | .....                                                        | .....                                        | 4, 525. 07                                                    | .....                                                   | .....                                                | 4, 525. 07                                  |
| White River, Michigan                                                   | ..... | 24        | 315                | 1, 000. 00                                 | 10, 000. 00                                                  | .....                                        | 11, 000. 00                                                   | 7, 000. 00                                              | .....                                                | 4, 000. 00                                  |
| Ahnapee, Wis.                                                           | ..... | 24        | 315                | .....                                      | 15, 000. 00                                                  | 501. 39                                      | 15, 501. 39                                                   | 100. 00                                                 | .....                                                | 15, 401. 39                                 |
| Ashland, Wis.                                                           | ..... | 24        | 315                | .....                                      | 22, 500. 00                                                  | .....                                        | 22, 500. 00                                                   | 1, 500. 00                                              | .....                                                | 21, 000. 00                                 |
| Green Bay, Wis.                                                         | ..... | 24        | 315                | .....                                      | 7, 000. 00                                                   | .....                                        | 7, 000. 00                                                    | 2, 000. 00                                              | .....                                                | 5, 000. 00                                  |
| Kewaunee, Wis.                                                          | ..... | 24        | 315                | .....                                      | 10, 000. 00                                                  | 400. 00                                      | 10, 400. 00                                                   | 5, 500. 00                                              | .....                                                | 4, 900. 00                                  |
| Kenosha, Wis.                                                           | ..... | 24        | 315                | 1, 362. 20                                 | 5, 000. 00                                                   | .....                                        | 6, 362. 20                                                    | 3, 600. 00                                              | .....                                                | 2, 762. 20                                  |
| Menomonee, Wis.                                                         | ..... | 24        | 315                | 2, 654. 22                                 | 3, 000. 00                                                   | 200. 00                                      | 5, 854. 22                                                    | 2, 854. 22                                              | .....                                                | 3, 000. 00                                  |
| Improving harbor of refuge, Milwaukee Bay, Wisconsin                    | ..... | 24        | 316                | 1, 500. 00                                 | 60, 000. 00                                                  | .....                                        | 61, 500. 00                                                   | 33, 000. 00                                             | .....                                                | 28, 500. 00                                 |
| Improving harbor at:                                                    | ..... | .....     | .....              | .....                                      | .....                                                        | .....                                        | .....                                                         | .....                                                   | .....                                                | .....                                       |
| Milwaukee, Wis.                                                         | ..... | .....     | .....              | 8, 650. 00                                 | .....                                                        | .....                                        | 8, 650. 00                                                    | 5, 150. 00                                              | .....                                                | 3, 500. 00                                  |
| Oconto, Wis.                                                            | ..... | 24        | 315                | 102. 51                                    | 8, 000. 00                                                   | .....                                        | 8, 102. 51                                                    | 7, 250. 00                                              | .....                                                | 852. 51                                     |
| Pensaukee, Wis.                                                         | ..... | .....     | .....              | 4, 446. 92                                 | .....                                                        | .....                                        | 4, 446. 92                                                    | .....                                                   | .....                                                | 4, 446. 92                                  |
| Port Washington, Wis.                                                   | ..... | 24        | 315                | .....                                      | 5, 000. 00                                                   | 400. 00                                      | 5, 400. 00                                                    | 4, 100. 00                                              | .....                                                | 1, 300. 00                                  |
| Racine, Wis.                                                            | ..... | 24        | 315                | 2, 000. 00                                 | 10, 000. 00                                                  | .....                                        | 12, 000. 00                                                   | 11, 000. 00                                             | .....                                                | 1, 000. 00                                  |
| Sheboygan, Wis.                                                         | ..... | 24        | 315                | 2. 22                                      | 15, 000. 00                                                  | .....                                        | 15, 002. 22                                                   | 7, 950. 00                                              | .....                                                | 7, 052. 22                                  |
| Improving harbor of refuge at entrance of Sturgeon Bay Canal, Wisconsin | ..... | 24        | 316                | 1, 700. 00                                 | 5, 000. 00                                                   | .....                                        | 6, 700. 00                                                    | 3, 700. 00                                              | .....                                                | 3, 000. 00                                  |
| Improving harbor at Superior Bay and St. Louis Bay, Wisconsin           | ..... | 24        | 316                | .....                                      | 22, 500. 00                                                  | .....                                        | 22, 500. 00                                                   | 9, 054. 30                                              | .....                                                | 13, 445. 70                                 |
| Dredging Superior Bay, Wisconsin                                        | ..... | .....     | .....              | 3, 000. 00                                 | .....                                                        | .....                                        | 3, 000. 00                                                    | 2, 995. 70                                              | .....                                                | 4. 30                                       |
| Improving harbor of refuge on Lake Pepin, Wisconsin and Minnesota       | ..... | .....     | .....              | 14, 000. 00                                | .....                                                        | .....                                        | 14, 000. 00                                                   | 9, 000. 00                                              | .....                                                | 5, 000. 00                                  |
| Improving harbor at:                                                    | ..... | .....     | .....              | .....                                      | .....                                                        | .....                                        | .....                                                         | .....                                                   | .....                                                | .....                                       |
| Manitowoc, Wis.                                                         | ..... | 24        | 315                | .....                                      | 15, 000. 00                                                  | 801. 93                                      | 15, 801. 93                                                   | 10, 700. 00                                             | .....                                                | 5, 101. 93                                  |
| Duluth, Minn.                                                           | ..... | 24        | 316                | 1, 000. 00                                 | 56, 250. 00                                                  | .....                                        | 57, 250. 00                                                   | 32, 102. 50                                             | .....                                                | 25, 147. 50                                 |
| Grand Marais, Minn.                                                     | ..... | 24        | 316                | 1, 500. 00                                 | 10, 000. 00                                                  | .....                                        | 11, 500. 00                                                   | 9, 262. 50                                              | .....                                                | 2, 237. 50                                  |
| Lake City, Minn.                                                        | ..... | 24        | 316                | .....                                      | 10, 000. 00                                                  | .....                                        | 10, 000. 00                                                   | .....                                                   | .....                                                | 10, 000. 00                                 |
| Agate Bay, Minnesota                                                    | ..... | 24        | 216                | .....                                      | 22, 500. 00                                                  | .....                                        | 22, 500. 00                                                   | 9, 000. 00                                              | .....                                                | 13, 500. 00                                 |
| Examination of Sturgeon Bay and Lake Michigan Ship Canals               | ..... | .....     | .....              | .....                                      | .....                                                        | 104. 77                                      | 5, 104. 77                                                    | 2, 000. 00                                              | .....                                                | 3, 104. 77                                  |
| Improving ice harbor at Dubuque, Iowa                                   | ..... | 24        | 316                | 4, 000. 00                                 | 5, 000. 00                                                   | .....                                        | 4, 000. 00                                                    | .....                                                   | .....                                                | 4, 000. 00                                  |



|                                                                                                                                             |       |       |              |               |              |               |               |            |              |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|--------------|---------------|--------------|---------------|---------------|------------|--------------|
| Improving Humboldt Harbor and Bay, Cal.                                                                                                     | 24    | 316   | 62,363.64    | 75,000.00     | .....        | 137,363.64    | 500.00        | .....      | 136,863.64   |
| Improving harbor at Oakland, Cal.                                                                                                           | 24    | 317   | .....        | 60,000.00     | .....        | 60,000.00     | 55,000.00     | .....      | 5,000.00     |
| Improving harbor at Redwood, Cal.                                                                                                           | 24    | 317   | 3,000.00     | 5,000.00      | .....        | 8,000.00      | 5,500.00      | .....      | 2,500.00     |
| Improving harbor at San Francisco, Cal.                                                                                                     | ..... | ..... | 3,828.57     | .....         | .....        | 3,828.57      | .....         | .....      | 3,828.57     |
| Improving harbor at Wilmington, Cal.                                                                                                        | 24    | 317   | 1,000.00     | 75,000.00     | .....        | 76,000.00     | 13,000.00     | .....      | 63,000.00    |
| Breakwater and harbor of refuge between Straits of Fuca and San Francisco, Cal.                                                             | ..... | ..... | 141,373.08   | .....         | .....        | 141,373.08    | .....         | .....      | 141,373.08   |
| Survey of San Diego, Newport, San Luis Obispo Harbors, Cal.                                                                                 | 24    | 317   | .....        | 5,000.00      | .....        | 5,000.00      | 5,000.00      | .....      | .....        |
| *Improving harbor at Yaquina Bay, Oregon                                                                                                    | 24    | 317   | 1,000.00     | 75,000.00     | .....        | 76,000.00     | 29,000.00     | .....      | 47,000.00    |
| Entrance to Coos Bay and Harbor, Oregon.                                                                                                    | 24    | 317   | .....        | 33,750.00     | .....        | 33,750.00     | 2,750.00      | .....      | 31,000.00    |
| *Survey of San Francisco Harbor, San Pablo and Suisun Bays, Strait of Carquinez and mouths of San Joaquin and Sacramento Rivers, California | 24    | 317   | .....        | 11,000.00     | .....        | 11,000.00     | 1,000.00      | .....      | 10,000.00    |
| Improving Moosabec Bar at Jonesport, Me.                                                                                                    | 24    | 317   | 53.66        | 10,000.00     | .....        | 10,053.66     | 650.00        | .....      | 9,403.66     |
| Improving Narragansett River, Maine                                                                                                         | 24    | 317   | .....        | 10,000.00     | .....        | 10,000.00     | 300.00        | .....      | 9,700.00     |
| Improving Kennebec River, Maine.                                                                                                            | ..... | ..... | 336.34       | .....         | .....        | 336.34        | .....         | .....      | 336.34       |
| Improving Penobscot River, Maine.                                                                                                           | 24    | 317   | .....        | 15,000.00     | .....        | 15,000.00     | 400.00        | .....      | 14,600.00    |
| Improving Lubec Channel, Maine.                                                                                                             | 24    | 317   | .....        | 10,000.00     | .....        | 10,000.00     | 450.00        | .....      | 9,550.00     |
| Improving Saco River, Maine.                                                                                                                | 24    | 317   | .....        | 12,500.00     | .....        | 12,500.00     | 550.00        | .....      | 11,950.00    |
| Improving Cocheco River, New Hampshire.                                                                                                     | 24    | 317   | 12.12        | 10,000.00     | .....        | 10,012.12     | 3,853.37      | .....      | 6,158.75     |
| Improving Lamprey River, New Hampshire.                                                                                                     | ..... | ..... | 19.42        | .....         | .....        | 19.42         | .....         | .....      | 19.42        |
| Improving Otter Creek, Vermont.                                                                                                             | ..... | ..... | 648.34       | .....         | .....        | 648.34        | .....         | .....      | 648.34       |
| Improving Ipswich River, Massachusetts                                                                                                      | 24    | 317   | .....        | 2,500.00      | .....        | 2,500.00      | 2,491.40      | .....      | 8.60         |
| Improving Taunton River, Massachusetts                                                                                                      | ..... | ..... | 18,643.68    | .....         | .....        | 18,643.68     | 15,709.28     | .....      | 2,934.40     |
| Improving Pawcatuck River, Rhode Island.                                                                                                    | 24    | 317   | .....        | 12,000.00     | .....        | 12,000.00     | 4,948.40      | .....      | 7,051.60     |
| Improving Pawtucket River, Rhode Island.                                                                                                    | 24    | 317   | .....        | 30,000.00     | .....        | 30,000.00     | 6,871.00      | .....      | 23,129.00    |
| Improving Warren River, Rhode Island                                                                                                        | 24    | 317   | .....        | 5,000.00      | .....        | 5,000.00      | 78.50         | .....      | 4,921.50     |
| Improving Providence River and Narragansett Bay, Rhode Island                                                                               | 24    | 317   | 2,669.74     | 30,000.00     | .....        | 32,669.74     | 13,032.14     | .....      | 19,637.60    |
| Removing Green Jacket Shoal, Providence River, Rhode Island.                                                                                | 24    | 317   | .....        | 26,250.00     | .....        | 26,250.00     | 742.50        | .....      | 25,507.50    |
| Improving Connecticut River, Connecticut.                                                                                                   | 24    | 317   | 14,107.72    | 26,250.00     | .....        | 40,357.72     | 18,857.72     | .....      | 21,500.00    |
| Improving Connecticut River between Hartford and Holyoke, Conn.                                                                             | ..... | ..... | 10,000.00    | .....         | .....        | 10,000.00     | 1,000.00      | .....      | 9,000.00     |
| Improving Housatonic River, Connecticut.                                                                                                    | 24    | 317   | 2,500.00     | 5,000.00      | .....        | 7,500.00      | 5,500.00      | .....      | 2,000.00     |
| Improving Thames River, Connecticut.                                                                                                        | 24    | 317   | 4,750.00     | 22,500.00     | .....        | 27,250.00     | 7,151.10      | .....      | 20,098.90    |
| Removing obstructions in East River and Hell Gate, New York.                                                                                | 24    | 318   | 70,000.00    | 112,500.00    | .....        | 182,500.00    | 114,165.00    | .....      | 68,335.00    |
| Improving East Chester Creek, New York.                                                                                                     | 24    | 317   | 48.90        | 10,000.00     | .....        | 10,048.90     | 448.90        | .....      | 9,600.00     |
| Improving Grass River at Massena, N. Y.                                                                                                     | ..... | ..... | 2,948.60     | .....         | .....        | 2,948.60      | .....         | .....      | 2,948.60     |
| Improving Harlem River, New York.                                                                                                           | ..... | ..... | 400,000.00   | .....         | .....        | 400,000.00    | 3,000.00      | .....      | 397,000.00   |
| Improving Hudson River, New York.                                                                                                           | 24    | 317   | 28,000.00    | 26,250.00     | .....        | 54,250.00     | 17,000.00     | .....      | 37,250.00    |
| Improving Newtown Creek, New York.                                                                                                          | 24    | 317   | 6,309.53     | 37,500.00     | .....        | 43,809.53     | 11,658.48     | .....      | 32,151.05    |
| Improving Niagara River, New York                                                                                                           | ..... | ..... | 587.52       | .....         | .....        | 587.52        | .....         | .....      | 587.52       |
| Improving narrows at Lake Champlain, New York and Vermont.                                                                                  | 24    | 318   | .....        | 30,000.00     | .....        | 30,000.00     | 14,000.00     | .....      | 16,000.00    |
| Improving Sumpawamus Inlet, New York.                                                                                                       | ..... | ..... | 81.88        | .....         | .....        | 81.88         | .....         | .....      | 81.88        |
| Improving Ticonderoga River, New York                                                                                                       | 24    | 318   | .....        | 2,000.00      | .....        | 2,000.00      | 1,991.40      | .....      | 8.60         |
| Carried forward                                                                                                                             | ..... | ..... | 4,010,002.78 | 33,007,710.67 | 1,132,067.78 | 38,149,781.23 | 30,647,275.56 | 844,604.67 | 6,657,901.00 |



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations                                               | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fi- cal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|----------------------------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                                                  |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                          |                                                      |                                             |
| MILITARY ESTABLISHMENT—continued.                                                |       |           |                    |                                            |                                                              |                                              |                                                               |                                                          |                                                      |                                             |
| Brought forward.....                                                             | ..... | .....     | .....              | \$4,010,002.78                             | \$33,007,710.67                                              | \$1,132,067.78                               | \$38,149,781.23                                               | \$30,647,275.56                                          | \$844 604.67                                         | \$6,657,901.00                              |
| Improving channel between Staten Island and New York and New Jersey.....         | ..... | 24        | 312                | .....                                      | 15,000.00                                                    | .....                                        | 15,000.00                                                     | 10,939.80                                                | .....                                                | 4,060.20                                    |
| Improving Maurice River, New Jersey.....                                         | ..... | 24        | 318                | .....                                      | 5,000.00                                                     | .....                                        | 5,000.00                                                      | 278.50                                                   | .....                                                | 4,721.50                                    |
| Improving Elizabeth River, New Jersey.....                                       | ..... | .....     | .....              | 580.84                                     | .....                                                        | .....                                        | 580.84                                                        | 300.00                                                   | .....                                                | 280.84                                      |
| Improving Manasquan River, New Jersey.....                                       | ..... | .....     | .....              | 1,000.00                                   | .....                                                        | .....                                        | 1,000.00                                                      | .....                                                    | .....                                                | 1,000.00                                    |
| Improving Mantua Creek, New Jersey.....                                          | ..... | .....     | .....              | 3,000.00                                   | .....                                                        | .....                                        | 3,000.00                                                      | .....                                                    | .....                                                | 3,000.00                                    |
| Improving Passaic River, New Jersey.....                                         | ..... | 24        | 318                | 810.78                                     | 26,259.00                                                    | .....                                        | 27,060.78                                                     | 6,572.82                                                 | .....                                                | 20,487.96                                   |
| Improving Raccoon River, New Jersey.....                                         | ..... | .....     | .....              | 2,242.77                                   | .....                                                        | .....                                        | 2,242.77                                                      | .....                                                    | .....                                                | 2,242.77                                    |
| Improving Rahway River, New Jersey.....                                          | ..... | .....     | .....              | 179.60                                     | .....                                                        | .....                                        | 179.60                                                        | 100.00                                                   | .....                                                | 79.60                                       |
| Improving Rancocas River, New Jersey.....                                        | ..... | .....     | .....              | 100.09                                     | .....                                                        | .....                                        | 100.09                                                        | .....                                                    | .....                                                | 100.09                                      |
| Improving Raritan River, New Jersey.....                                         | ..... | 24        | 318                | 605.00                                     | 26,250.00                                                    | .....                                        | 26,855.00                                                     | 3,105.00                                                 | .....                                                | 23,750.00                                   |
| Improving Salem River, New Jersey.....                                           | ..... | .....     | .....              | 1,490.66                                   | .....                                                        | .....                                        | 1,490.66                                                      | .....                                                    | .....                                                | 1,490.66                                    |
| Improving Shrewsbury River, New Jersey.....                                      | ..... | 24        | 318                | 221.70                                     | 10,000.00                                                    | .....                                        | 10,221.70                                                     | 3,000.00                                                 | .....                                                | 7,221.70                                    |
| Improving South River, New Jersey.....                                           | ..... | 24        | 318                | 361.27                                     | 5,000.00                                                     | .....                                        | 5,361.27                                                      | 500.00                                                   | .....                                                | 4,861.27                                    |
| Improving Woodbury Creek, New Jersey.....                                        | ..... | .....     | .....              | 4,549.69                                   | .....                                                        | .....                                        | 4,549.69                                                      | .....                                                    | .....                                                | 4,549.69                                    |
| Improving Delaware River, New Jersey and Pennsylvania.....                       | ..... | 24        | 318                | 44,000.00                                  | 2,000,000.00                                                 | .....                                        | 254,000.00                                                    | 120,000.00                                               | .....                                                | 125,000.00                                  |
| Improving Allegheny River, Pennsylvania.....                                     | ..... | 24        | 318                | 631.29                                     | 30,000.00                                                    | .....                                        | 30,634.29                                                     | 24,500.00                                                | .....                                                | 6,134.29                                    |
| Improving Frankford Creek, Pennsylvania.....                                     | ..... | .....     | .....              | 264.50                                     | .....                                                        | .....                                        | 264.50                                                        | .....                                                    | .....                                                | 264.50                                      |
| Dam at Herr's Island, Allegheny River near Pittsburgh, Pa.....                   | ..... | 24        | 318                | .....                                      | 37,500.00                                                    | .....                                        | 37,500.00                                                     | 500.00                                                   | .....                                                | 37,000.00                                   |
| Improving Monongahela River, Pennsyl- vania and West Virginia.....               | ..... | 24        | 318                | .....                                      | 90,900.00                                                    | .....                                        | 90,900.00                                                     | 3,112.90                                                 | .....                                                | 87,787.10                                   |
| Improving Schuylkill River, Pennsylvania.....                                    | ..... | 24        | 318                | .....                                      | 18,750.00                                                    | .....                                        | 18,750.00                                                     | 18,750.00                                                | .....                                                | .....                                       |
| Improving Nanticoke River, Delaware.....                                         | ..... | 24        | 318                | .....                                      | 10,000.00                                                    | .....                                        | 10,000.00                                                     | 4,550.00                                                 | .....                                                | 5,450.00                                    |
| Improving St. John's River, Delaware.....                                        | ..... | 24        | 318                | .....                                      | 10,000.00                                                    | .....                                        | 10,000.00                                                     | 9,957.00                                                 | .....                                                | 43.00                                       |
| Surveys to connect Delaware and Chesa- peake Bays.....                           | ..... | .....     | .....              | 2,803.98                                   | .....                                                        | .....                                        | 2,803.98                                                      | .....                                                    | .....                                                | 2,803.98                                    |
| Improving Chester River, Maryland.....                                           | ..... | .....     | .....              | 2,958.54                                   | .....                                                        | .....                                        | 2,958.54                                                      | .....                                                    | .....                                                | 2,958.54                                    |
| Improving Choptank River, Maryland.....                                          | ..... | 24        | 318                | 109.28                                     | 10,000.00                                                    | .....                                        | 10,109.28                                                     | 2,109.28                                                 | .....                                                | 8,000.00                                    |
| Improving Corsica Creek, Maryland.....                                           | ..... | 24        | 318                | 308.86                                     | 10,000.00                                                    | .....                                        | 10,308.86                                                     | 10,278.76                                                | .....                                                | 30.10                                       |
| Rebuilding piers at Battery Island, Chesa- peake Bay, Maryland.....              | ..... | 24        | 318                | .....                                      | 17,275.00                                                    | .....                                        | 17,275.00                                                     | 17,275.00                                                | .....                                                | .....                                       |
| Improving Pocomoke River, Maryland.....                                          | ..... | 24        | 318                | .....                                      | 8,000.00                                                     | .....                                        | 8,000.00                                                      | .....                                                    | .....                                                | 8,000.00                                    |
| Improving Susquehanna River near Havre de Grace, Md.....                         | ..... | 24        | 318                | 419.07                                     | 6,000.00                                                     | .....                                        | 6,419.07                                                      | 6,419.07                                                 | .....                                                | .....                                       |
| Improving water passage between Deal's Isl- and and the main land, Maryland..... | ..... | .....     | .....              | 4,669.91                                   | .....                                                        | .....                                        | 4,669.91                                                      | .....                                                    | .....                                                | 4,669.91                                    |
| Improving Wicomico River, Maryland.....                                          | ..... | .....     | .....              | 1,372.80                                   | .....                                                        | .....                                        | 1,372.80                                                      | .....                                                    | .....                                                | 1,372.80                                    |







## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                         | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Accounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|-------------------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------|---------------------------------------------|
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| MILITARY ESTABLISHMENT—continued.                           |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                       |                                             |
| Brought forward .....                                       |       |           |                    | \$4, 309, 203. 03                          | \$34, 625, 510. 67                                           | \$1, 134, 237. 47                            | \$40, 068, 951. 17                                            | \$31, 559, 894. 09                                      | \$844, 604. 67                                        | \$7, 664, 452. 41                           |
| Improving French Broad River, North Car- olina.....         |       |           |                    | 159. 77                                    |                                                              |                                              | 159. 77                                                       |                                                         |                                                       |                                             |
| Improving Meherin River, North Carolina.....                |       |           |                    | 415. 47                                    |                                                              |                                              | 415. 47                                                       |                                                         |                                                       | 415. 47                                     |
| Improving Neuse River, North Carolina.....                  |       | 24        | 319                | 6, 800. 00                                 | 22, 500. 00                                                  | 3. 00                                        | 29, 303. 00                                                   | 21, 100. 00                                             |                                                       | 8, 203. 00                                  |
| Improving New River, North Carolina.....                    |       | 24        | 319                |                                            | 10, 000. 00                                                  |                                              | 10, 000. 00                                                   | 1, 500. 00                                              |                                                       | 8, 500. 00                                  |
| Improving Roanoke River, North Carolina.....                |       | 24        | 320                | 3, 300. 24                                 | 20, 000. 00                                                  |                                              | 23, 300. 24                                                   | 10, 200. 24                                             |                                                       | 13, 100. 00                                 |
| Improving Pamlico and Tar Rivers, North Carolina.....       |       | 24        |                    |                                            | 5, 000. 00                                                   |                                              | 5, 000. 00                                                    | 5, 000. 00                                              |                                                       |                                             |
| Improving Trent River, North Carolina.....                  |       | 24        |                    |                                            | 3, 500. 00                                                   | 13. 50                                       | 3, 513. 50                                                    | 3, 300. 00                                              |                                                       | 213. 50                                     |
| Improving Yadkin River, North Carolina.....                 |       | 24        |                    | 8, 280. 60                                 | 10, 000. 00                                                  |                                              | 18, 280. 60                                                   | 9, 980. 60                                              |                                                       | 8, 300. 00                                  |
| Improving Ashley River, South Carolina.....                 |       | 24        |                    |                                            | 1, 000. 00                                                   |                                              | 1, 000. 00                                                    |                                                         |                                                       | 1, 000. 00                                  |
| Improving Edisto River, South Carolina.....                 |       | 24        |                    | 280. 67                                    | 3, 000. 00                                                   |                                              | 3, 280. 67                                                    | 3, 280. 67                                              |                                                       |                                             |
| Improving Congaree River, South Carolina.....               |       | 24        |                    |                                            | 7, 500. 00                                                   |                                              | 7, 500. 00                                                    | 7, 487. 10                                              |                                                       | 12. 90                                      |
| Improving Salkahatchie River, South Caro- lina.....         |       | 24        |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                       |                                             |
| Improving Santee River, South Carolina.....                 |       | 24        |                    | 75. 83                                     | 2, 000. 00                                                   |                                              | 2, 075. 83                                                    | 2, 075. 83                                              |                                                       |                                             |
| Improving Great Pedee River, South Caro- lina.....          |       | 24        |                    | 900. 00                                    | 18, 750. 00                                                  |                                              | 19, 650. 00                                                   | 16, 200. 00                                             |                                                       | 3, 450. 00                                  |
| Improving Waccamaw River, South Caro- lina.....             |       | 24        |                    |                                            | 20, 000. 00                                                  |                                              | 20, 000. 00                                                   | 11, 400. 00                                             |                                                       | 8, 600. 00                                  |
| Improving Wappoo Cut, South Carolina.....                   |       | 24        |                    |                                            | 15, 000. 00                                                  |                                              | 15, 000. 00                                                   | 11, 100. 00                                             |                                                       | 3, 900. 00                                  |
| Improving Wateree River, South Carolina.....                |       | 24        |                    |                                            | 5, 000. 00                                                   |                                              | 5, 000. 00                                                    |                                                         |                                                       | 5, 000. 00                                  |
| Improving Altamaha River, Georgia.....                      |       | 24        |                    |                                            | 7, 500. 00                                                   |                                              | 7, 500. 00                                                    | 5, 800. 00                                              |                                                       | 1, 700. 00                                  |
| Improving Chattahoochee River, Georgia and Alabama.....     |       | 24        |                    | 451. 87                                    | 20, 000. 00                                                  |                                              | 20, 451. 87                                                   | 3, 900. 00                                              |                                                       | 16, 551. 87                                 |
| Improving Coosa River, Georgia and Ala- bama.....           |       | 24        |                    | 8, 000. 00                                 | 20, 000. 00                                                  |                                              | 28, 000. 00                                                   | 12, 000. 00                                             |                                                       | 16, 000. 00                                 |
| Improving Cumberland Sound, Georgia and Florida.....        |       | 24        |                    |                                            | 45, 000. 00                                                  |                                              | 45, 000. 00                                                   | 23, 000. 00                                             |                                                       | 22, 000. 00                                 |
| Improving Flint River, Georgia.....                         |       | 24        | 313                | 665. 00                                    | 112, 500. 00                                                 |                                              | 113, 165. 00                                                  | 43, 000. 00                                             |                                                       | 70, 165. 00                                 |
| Improving Ocmulgee River, Georgia.....                      |       | 24        | 320                | 1, 000. 00                                 | 20, 000. 00                                                  |                                              | 21, 000. 00                                                   | 10, 000. 00                                             |                                                       | 11, 000. 00                                 |
| Improving Oconee River, Georgia.....                        |       | 24        | 320                |                                            | 7, 500. 00                                                   |                                              | 7, 500. 00                                                    | 500. 00                                                 |                                                       | 7, 000. 00                                  |
| Improving Oostenaula and Coosawattee Riv- ers, Georgia..... |       | 24        | 320                | . 78                                       | 9, 000. 00                                                   |                                              | 9, 000. 78                                                    | 2, 000. 00                                              |                                                       | 7, 000. 78                                  |
| Improving Romerly Marsh, Georgia.....                       |       |           |                    | 1, 121. 86                                 |                                                              |                                              | 1, 121. 86                                                    |                                                         |                                                       | 1, 121. 86                                  |
| Improving St. Augustine's Creek, Georgia.....               |       | 24        | 320                | 395. 07                                    | 17, 475. 00                                                  |                                              | 17, 870. 07                                                   | 17, 475. 00                                             |                                                       | 395. 07                                     |
| Improving Savannah River, Georgia.....                      |       |           |                    | 3, 417. 66                                 |                                                              |                                              | 3, 417. 66                                                    |                                                         |                                                       | 3, 417. 66                                  |
| Improving Apalachicola River, Florida.....                  |       | 24        | 321                | 1, 057. 86                                 | 15, 000. 00                                                  |                                              | 16, 057. 86                                                   | 15, 235. 15                                             |                                                       | 822. 71                                     |
| Improving Caloosahatchee River, Florida.....                |       | 24        | 321                |                                            | 1, 000. 00                                                   |                                              | 1, 000. 00                                                    | 1, 000. 00                                              |                                                       |                                             |
| Improving Caloosahatchee River, Florida.....                |       | 24        | 321                |                                            | 4, 000. 00                                                   |                                              | 4, 000. 00                                                    | 3, 991. 40                                              |                                                       | 8. 60                                       |



|                                                                            |    |     |              |               |              |               |               |            |              |
|----------------------------------------------------------------------------|----|-----|--------------|---------------|--------------|---------------|---------------|------------|--------------|
| Improving Choctawhatchee River, Florida and Alabama.....                   | 24 | 321 | .....        | 15,000.00     | .....        | 15,000.00     | 11,000.00     | .....      | 4,000.00     |
| Improving Escambia and Conecuh Rivers, Florida and Alabama.....            | 24 | 321 | .....        | 12,000.00     | .....        | 12,000.00     | 3,000.00      | .....      | 9,000.00     |
| Improving Peas Creek, Florida.....                                         |    |     | 484.07       | .....         | .....        | 484.07        | 484.07        | .....      | .....        |
| Improving Manatee and Pease Rivers, Florida.....                           | 24 | 321 | .....        | 3,000.00      | .....        | 13,000.00     | 4,000.00      | .....      | 9,000.00     |
| Improving inside passage between Fernandina and Saint John's, Florida..... |    |     | 4,434.45     | .....         | .....        | 4,434.45      | .....         | .....      | 4,434.45     |
| Improving La Grange Bayou, Florida.....                                    | 24 | 321 | .....        | 2,000.00      | .....        | 2,000.00      | 1,000.00      | .....      | 1,000.00     |
| Improving Saint John's River, Florida.....                                 | 24 | 321 | 4,975.16     | 150,000.00    | .....        | 154,975.16    | 49,490.36     | .....      | 105,484.80   |
| Improving Suwanee River, Florida.....                                      | 24 | 321 | 60.00        | 5,000.00      | .....        | 5,060.00      | 4,051.40      | .....      | 1,008.60     |
| Improving Volusia Bar, Florida.....                                        | 24 | 321 | 159.74       | 7,500.00      | .....        | 7,659.74      | 7,659.74      | .....      | .....        |
| Improving Withlacooche River, Florida.....                                 | 24 | 321 | 156.50       | 3,000.00      | .....        | 3,156.80      | 3,156.80      | .....      | .....        |
| Improving Alabama River, Alabama.....                                      | 24 | 321 | .....        | 15,000.00     | .....        | 15,000.00     | 7,500.00      | .....      | 7,500.00     |
| Improving Black Warrior River, Alabama.....                                | 24 | 321 | 46,000.00    | 56,250.00     | .....        | 102,250.00    | 1,500.00      | .....      | 100,750.00   |
| Improving Cahawba River, Alabama.....                                      | 24 | 321 | .....        | 7,500.00      | .....        | 7,500.00      | 500.00        | .....      | 7,000.00     |
| Improving Tallapoosa River, Alabama.....                                   | 24 | 321 | .....        | 7,500.00      | .....        | 7,500.00      | 2,500.00      | .....      | 5,000.00     |
| Improving Big Black River, Mississippi.....                                | 24 | 322 | 249.73       | 5,000.00      | .....        | 5,249.73      | 249.73        | .....      | 5,000.00     |
| Improving Big Sunflower River, Mississippi.....                            | 24 | 321 | .....        | 5,000.00      | .....        | 5,000.00      | 2,500.00      | .....      | 2,500.00     |
| Improving Warrior and Tombigbee Rivers, Alabama and Mississippi.....       | 24 | 321 | .....        | 37,500.00     | .....        | 37,500.00     | 7,000.00      | .....      | 30,500.00    |
| Improving Noxubee River, Mississippi.....                                  | 24 | 321 | .....        | 7,500.00      | .....        | 7,500.00      | 4,500.00      | .....      | 3,000.00     |
| Improving Pascagoula River, Mississippi.....                               | 24 | 321 | 5,000.00     | 20,000.00     | .....        | 25,000.00     | 1,900.00      | .....      | 23,100.00    |
| Improving Steele's Bayou, Mississippi.....                                 | 24 | 322 | 5.26         | 2,500.00      | 500.00       | 3,005.26      | 2,505.26      | .....      | 500.00       |
| Improving Bayou Pierre, Mississippi.....                                   | 24 | 322 | .....        | 5,000.00      | .....        | 5,000.00      | 5,000.00      | .....      | .....        |
| Improving Pearl River, Mississippi.....                                    | 24 | 321 | .....        | 17,625.00     | .....        | 17,625.00     | 13,599.20     | .....      | 4,025.80     |
| Improving Tchula Lake, Mississippi.....                                    | 24 | 322 | 145.84       | 2,000.00      | .....        | 2,145.84      | 2,145.84      | .....      | .....        |
| Improving Tallahatchie River, Mississippi.....                             | 24 | 322 | .....        | 3,500.00      | .....        | 3,500.00      | 3,500.00      | .....      | .....        |
| Improving Yazoo River, Mississippi.....                                    | 24 | 322 | 1.47         | 15,000.00     | .....        | 15,001.47     | 12,000.00     | .....      | 3,001.47     |
| Improving Yallahusha River, Mississippi.....                               | 24 | 322 | .....        | 2,000.00      | 2,000.00     | 4,000.00      | 4,000.00      | .....      | .....        |
| Improving Amite River, Louisiana.....                                      | 24 | 322 | 1.99         | 2,000.00      | .....        | 2,001.99      | 2,000.00      | .....      | 1.99         |
| Improving Bayou Black, Louisiana.....                                      |    |     | 30.00        | .....         | 289.31       | 319.31        | .....         | .....      | 319.31       |
| Improving Bayou Boeuf, Louisiana.....                                      | 24 | 322 | 4.32         | 5,000.00      | 2,400.00     | 7,404.32      | 2,500.00      | .....      | 4,904.32     |
| Improving Bayou d'Arbonne, Louisiana.....                                  | 24 | 322 | 15.93        | 2,000.00      | 600.00       | 2,615.93      | 2,015.93      | .....      | 600.00       |
| Improving Bayou Courtableau, Louisiana.....                                | 24 | 322 | .....        | 5,000.00      | .....        | 5,000.00      | 2,500.00      | .....      | 2,500.00     |
| Improving Bayou La Fourche, Louisiana.....                                 |    |     | 79.61        | .....         | 79.61        | 79.61         | .....         | .....      | 79.61        |
| Improving Bayou Teche, Louisiana.....                                      |    |     | 6,700.00     | .....         | .....        | 6,700.00      | 6,700.00      | .....      | .....        |
| Improving Bayou Terrebonne, Louisiana.....                                 | 24 | 322 | .....        | 10,000.00     | .....        | 10,000.00     | 8,000.00      | .....      | 2,000.00     |
| Improving Calcasieu River and Pass, Louisiana.....                         |    |     | 19,180.71    | .....         | .....        | 19,180.71     | 5,000.00      | .....      | 14,180.71    |
| Improving Cane River, Louisiana.....                                       |    |     | 74.69        | .....         | .....        | 74.69         | 74.69         | .....      | .....        |
| Improving Cypress Bayou, Texas and Louisiana.....                          |    |     | .....        | 18,000.00     | .....        | 18,000.00     | 10,000.00     | .....      | 8,000.00     |
| Connecting Bayou Teche with Grand Lake, Louisiana.....                     | 24 | 322 | .....        | .....         | .....        | 22,100.05     | .....         | .....      | 22,100.05    |
| Improving Loggy Bayou, Lake Bistineau, and the Dorchest, Louisiana.....    |    |     | 91.79        | .....         | .....        | 91.79         | 91.79         | .....      | .....        |
| Improving Tensas River, Louisiana.....                                     | 24 | 322 | .....        | 4,000.00      | 400.00       | 4,400.00      | 4,000.00      | .....      | 400.00       |
| Improving Tickfaw River, Louisiana.....                                    | 24 | 322 | 3.72         | 2,000.00      | .....        | 2,003.72      | 2,003.72      | .....      | .....        |
| Carried forward.....                                                       |    |     | 4,455,401.43 | 35,512,110.67 | 1,140,522.89 | 41,108,034.99 | 32,000,208.38 | 841,604.67 | 8,263,221.94 |



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
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| MILITARY ESTABLISHMENT—continued.                                  |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward .....                                              | ..... | .....     | .....              | .....                                      | .....                                                        | .....                                        | .....                                                         | .....                                                   | .....                                                | .....                                       |
| Improving Chefuncte River, Louisiana .....                         | ..... | 24        | 322                | \$4,455,401.43                             | \$35,512,110.67                                              | \$1,140,522.89                               | \$41,108,034.99                                               | \$32,000,208.38                                         | \$844,604.67                                         | \$8,263,221.94                              |
| Improving Bayou Bartholomew, Louisiana and Arkansas .....          | ..... | 24        | 322                | 18.68                                      | 5,000.00                                                     | 1,800.00                                     | 6,818.68                                                      | 5,018.68                                                | .....                                                | 1,800.00                                    |
| Improving Red River, Louisiana and Ar- kansas .....                | ..... | 24        | 322                | 925.00                                     | 75,000.00                                                    | .....                                        | 75,925.00                                                     | 58,925.00                                               | .....                                                | 17,000.00                                   |
| Improving mouth of Brazos River, Texas .....                       | ..... | 24        | 322                | .....                                      | 18,750.00                                                    | .....                                        | 18,750.00                                                     | 6,500.00                                                | .....                                                | 12,250.00                                   |
| Improving Buffalo Bayou, Texas .....                               | ..... | 24        | 323                | .....                                      | 18,750.00                                                    | .....                                        | 18,750.00                                                     | 8,750.00                                                | .....                                                | 10,000.00                                   |
| Improving Aransas Pass and Bay, Texas .....                        | ..... | 24        | 314                | .....                                      | 101,250.00                                                   | 3.61                                         | 101,253.61                                                    | 6,250.00                                                | .....                                                | 95,003.61                                   |
| Improving Pass Cavallo, Texas .....                                | ..... | 24        | 314                | .....                                      | 37,500.00                                                    | .....                                        | 37,500.00                                                     | 10,000.00                                               | .....                                                | 27,500.00                                   |
| Improving Neches River, Texas .....                                | ..... | .....     | .....              | 11,667.84                                  | .....                                                        | .....                                        | 11,667.84                                                     | .....                                                   | .....                                                | 11,667.84                                   |
| Improving ship channel in Galveston Bay, Texas .....               | ..... | .....     | .....              | 159,870.50                                 | .....                                                        | 1.00                                         | 159,871.50                                                    | 6,870.50                                                | .....                                                | 153,001.00                                  |
| Protection of river bank at Fort Brown, Texas .....                | ..... | .....     | .....              | 1,000.00                                   | .....                                                        | .....                                        | 1,000.00                                                      | .....                                                   | .....                                                | 1,000.00                                    |
| Improving Sabine River, Texas .....                                | ..... | .....     | .....              | 4,546.56                                   | .....                                                        | .....                                        | 4,546.56                                                      | .....                                                   | .....                                                | 4,546.56                                    |
| Improving Sabine Pass, Texas .....                                 | ..... | 24        | 314                | .....                                      | 198,750.00                                                   | .....                                        | 198,750.00                                                    | 165,000.00                                              | .....                                                | 33,750.00                                   |
| Improving Arkansas River, Arkansas .....                           | ..... | 24        | 323                | .....                                      | 75,000.00                                                    | .....                                        | 75,000.00                                                     | 32,625.20                                               | .....                                                | 42,374.80                                   |
| Improving l'Anguille River, Arkansas .....                         | ..... | .....     | .....              | 500.00                                     | .....                                                        | .....                                        | 500.00                                                        | 500.00                                                  | .....                                                | .....                                       |
| Improving Fourche Le Fevre River, Arkan- sas .....                 | ..... | 24        | 323                | .....                                      | 5,000.00                                                     | .....                                        | 5,000.00                                                      | 4,500.00                                                | .....                                                | 500.00                                      |
| Improving Sabine River, Arkansas .....                             | ..... | .....     | .....              | .55                                        | .....                                                        | .....                                        | .55                                                           | .....                                                   | .....                                                | .55                                         |
| Improving Ouachita River, Arkansas and Louisiana .....             | ..... | 24        | 322                | 92.06                                      | 17,500.00                                                    | .....                                        | 17,592.06                                                     | 17,592.06                                               | .....                                                | .....                                       |
| Improving Saint Francis River, Arkansas and Missouri .....         | ..... | 24        | 323                | .....                                      | 8,000.00                                                     | .....                                        | 8,000.00                                                      | 7,000.00                                                | .....                                                | 1,000.00                                    |
| Improving Little Red River, Arkansas .....                         | ..... | 24        | 323                | .....                                      | 3,000.00                                                     | .....                                        | 3,000.00                                                      | 400.00                                                  | .....                                                | 2,600.00                                    |
| Improving Petit Jean River, Arkansas .....                         | ..... | 24        | 323                | .....                                      | 3,500.00                                                     | .....                                        | 3,500.00                                                      | 3,500.00                                                | .....                                                | .....                                       |
| Improving White River above Buffalo Shoals, Arkansas .....         | ..... | .....     | .....              | .60                                        | .....                                                        | .....                                        | .60                                                           | .....                                                   | .....                                                | .60                                         |
| Improving Red River above Fulton, Ark. ....                        | ..... | 24        | 323                | .....                                      | 7,000.00                                                     | .....                                        | 7,000.00                                                      | 3,700.00                                                | .....                                                | 3,300.00                                    |
| Improving White River, Arkansas .....                              | ..... | 24        | 323                | 6,000.00                                   | 18,000.00                                                    | .....                                        | 24,000.00                                                     | 17,569.90                                               | .....                                                | 6,430.10                                    |
| Removing obstructions in Arkansas River, Arkansas and Kansas ..... | ..... | 24        | 323                | 1,000.00                                   | 19,875.00                                                    | .....                                        | 20,875.00                                                     | 18,675.00                                               | .....                                                | 2,200.00                                    |
| Improving Black River, Arkansas and Mis- souri .....               | ..... | 24        | 323                | .....                                      | 5,000.00                                                     | .....                                        | 5,000.00                                                      | 4,500.00                                                | .....                                                | 500.00                                      |
| Improving Big Hatchie River, Tennessee .....                       | ..... | 24        | 323                | 233.44                                     | 3,000.00                                                     | 300.00                                       | 3,533.44                                                      | 3,511.94                                                | .....                                                | 21.50                                       |
| Improving South Forked Deer River, Ten- nessee .....               | ..... | 24        | 323                | .....                                      | 5,000.00                                                     | 400.00                                       | 5,400.00                                                      | 5,400.00                                                | .....                                                | .....                                       |
| Improving Caney Fork River, Tennessee .....                        | ..... | 24        | 323                | .....                                      | 3,000.00                                                     | .....                                        | 3,000.00                                                      | 1,000.00                                                | .....                                                | 2,000.00                                    |



|                                                                          |    |     |              |               |               |            |               |
|--------------------------------------------------------------------------|----|-----|--------------|---------------|---------------|------------|---------------|
| Improving Clinch River, Tennessee                                        | 24 | 323 | 5,000.00     | 5,000.00      | 1,500.00      | 5,000.00   | 3,500.00      |
| Improving Cumberland River above Nashville Tenn                          | 24 | 323 | 10,000.00    | 75,000.00     | 8,000.00      | 77,000.00  | 77,000.00     |
| Improving Cumberland River below Nashville, Tenn                         | 24 | 323 |              | 12,500.00     | 1,000.00      | 11,500.00  | 11,500.00     |
| Improving French Broad River, Tennessee                                  | 24 | 323 |              | 6,000.00      | 2,000.00      | 4,000.00   | 4,000.00      |
| Improving Tennessee River below Chattanooga, Tenn., Alabama and Kentucky | 24 | 223 |              | 262,500.00    | 165,000.00    | 97,500.00  | 97,500.00     |
| Improving Hiwassee River, Tennessee                                      | 24 | 323 |              | 2,500.00      | 2,500.00      |            |               |
| Improving Tennessee River above Chattanooga, Tenn                        | 24 | 323 |              | 7,500.00      | 3,500.00      | 4,000.00   | 4,000.00      |
| Improving Cumberland River above mouth of the Jelico, Kentucky           |    |     |              |               |               | 5,000.00   | 5,000.00      |
| Improving South Fork of Cumberland River, Kentucky                       | 24 | 323 | 5,000.00     |               |               |            |               |
| Improving Kentucky River, Kentucky                                       | 24 | 323 |              | 5,000.00      | 4,000.00      | 1,000.00   | 1,000.00      |
| Improving Falls of Ohio River at Louisville, Ky                          | 24 | 323 | 90,000.00    | 187,500.00    | 121,000.00    | 156,500.00 | 156,500.00    |
| Improving Tradewater River, Kentucky                                     | 24 | 324 | 214,500.00   | 150,000.00    | 80,000.00     | 284,500.00 | 284,500.00    |
| Improving Ohio River, Ohio                                               | 24 | 324 |              | 2,000.00      | 2,000.00      |            |               |
| Improving Rocky River, Ohio                                              | 24 | 327 | 78,603.13    | 375,000.00    | 224,762.15    | 228,840.98 | 228,840.98    |
| Improving Muskingum River, Ohio                                          |    |     | 119.31       |               |               | 119.31     | 119.31        |
| Improving Sandusky River, Ohio                                           | 24 | 324 |              | 20,000.00     | 10,000.00     | 10,000.00  | 10,000.00     |
| Improving White River, Indiana                                           |    |     | 628.47       |               |               | 628.47     | 628.47        |
| Improving Wabash River, Indiana and Illinois                             | 24 | 325 |              | 7,500.00      | 3,700.00      | 3,800.00   | 3,800.00      |
| Improving Calumet River, Indiana and Illinois                            | 24 | 325 | 3,000.00     | 60,000.00     | 19,500.00     | 43,500.00  | 43,500.00     |
| Improving Calumet River, Illinois                                        | 24 | 325 |              | 30,000.00     | 700.00        | 29,300.00  | 29,300.00     |
| Improving Illinois River, Illinois                                       |    |     | 50,000.00    |               |               | 50,000.00  | 50,000.00     |
| Examination of Illinois and Michigan and Hennepin Canals, Illinois       | 24 | 326 | 9,000.00     | 112,500.00    | 79,000.00     | 42,500.00  | 42,500.00     |
| Improving Gasconade River, Missouri                                      | 24 | 326 |              | 15,000.00     | 1,000.00      | 14,557.64  | 14,557.64     |
| Improving Osage River, Missouri and Kansas                               | 24 | 326 | 929.05       | 7,500.00      | 5,380.61      | 3,048.44   | 3,048.44      |
| Improving Clinton River, Michigan                                        | 24 | 326 |              | 10,000.00     | 4,500.00      | 5,500.00   | 5,500.00      |
| Improving Detroit River, Michigan                                        | 24 | 324 |              | 6,000.00      |               | 6,000.00   | 6,000.00      |
| Improving Grand River, Michigan                                          | 24 | 324 | 66,000.00    | 37,500.00     | 99,000.00     | 4,500.00   | 4,500.00      |
| Improving St. Clair Flats Canal, Michigan                                |    |     | 3,000.00     |               | 3,000.00      |            |               |
| Improving Hay Lake Channel, Sault Sainte Marie River, Michigan           | 24 | 324 |              | 18,750.00     | 7,500.00      | 11,250.00  | 11,250.00     |
| Improving mouth and harbor of Cedar River, Michigan                      | 24 | 324 | 32,000.00    | 150,000.00    | 55,000.00     | 127,000.00 | 127,000.00    |
| Improving St. Mary's River and St. Mary's Falls Canal, Michigan          |    |     | 2,670.02     |               |               | 2,670.02   | 2,670.02      |
| Improving St. Mary's River, Michigan                                     | 24 | 324 |              | 182.31        |               | 182.31     | 182.31        |
| Improving Saginaw River, Michigan                                        | 24 | 324 |              | 250,000.00    | 47,000.00     | 203,000.00 | 203,000.00    |
| Examination of Portage Lake and Lake Superior Ship Canals                | 24 | 324 |              | 33,750.00     | 19,000.00     | 14,750.00  | 14,750.00     |
|                                                                          | 24 | 325 |              | 10,000.00     | 4,900.00      | 5,100.00   | 5,100.00      |
| Carried forward                                                          |    |     | 5,206,706.64 | 38,001,485.67 | 33,364,939.42 | 844,604.67 | 10,142,415.67 |
|                                                                          |    |     |              | 44,351,959.76 |               |            |               |



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                                                             | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
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| MILITARY ESTABLISHMENT—continued.                                                                               |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward.....                                                                                            |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Damages by the improvement of Fox and Wisconsin Rivers, Wisconsin.....                                          |       | 24        | 283, 285           | \$5, 206, 706. 64                          | \$38, 001, 485. 67                                           | \$1, 143, 767. 45                            | \$44, 351, 959. 76                                            | \$33, 364, 939. 42                                      | \$844, 604. 67                                       | \$10, 142, 415. 67                          |
| Improving Fox and Wisconsin Rivers, Wis- consin.....                                                            |       |           |                    |                                            | 129, 403. 13                                                 | 891. 74                                      | 130, 294. 87                                                  | 130, 294. 84                                            | . 03                                                 |                                             |
| Improving Fox River, Wisconsin.....                                                                             |       | 24        | 325                | 64, 000. 00                                |                                                              |                                              | 64, 000. 00                                                   | 54, 000. 00                                             |                                                      | 10, 000. 00                                 |
| Improving Chippewa River, Wisconsin.....                                                                        |       | 24        | 324                |                                            | 56, 250. 00                                                  |                                              | 56, 250. 00                                                   | 27, 250. 00                                             |                                                      | 29, 000. 00                                 |
| Improving St. Croix River, Wisconsin and Minnesota.....                                                         |       | 24        | 325                |                                            | 18, 750. 00                                                  |                                              | 18, 750. 00                                                   | 14, 728. 50                                             |                                                      | 4, 021. 50                                  |
| Improving Minnesota River, Minnesota.....                                                                       |       |           |                    |                                            | 7, 500. 00                                                   |                                              | 7, 500. 00                                                    | 7, 500. 00                                              |                                                      |                                             |
| Improving Red River of the North, Minne- sota and Dakota.....                                                   |       |           |                    | 42. 00                                     |                                                              |                                              | 42. 00                                                        |                                                         |                                                      | 42. 00                                      |
| Improving Yellowstone River, Montana and Dakota.....                                                            |       | 24        | 326                | 47, 447. 65                                |                                                              |                                              | 47, 447. 65                                                   | 27, 305. 75                                             |                                                      | 20, 141. 90                                 |
| Improving Mississippi River.....                                                                                |       | 24        | 326                |                                            | 18, 750. 00                                                  |                                              | 18, 750. 00                                                   | 2, 750. 00                                              |                                                      | 16, 000. 00                                 |
| Improving Mississippi River from Saint Paul to Des Moines Rapids, Minnesota, Iowa, Wisconsin, and Illinois..... |       | 24        | 328                | 22, 891. 91                                | 2, 000, 000. 00                                              | 10, 006. 00                                  | 2, 032, 897. 91                                               | 756, 064. 73                                            |                                                      | 1, 276, 833. 18                             |
| Improving Mississippi River from Des Moines Rapids to mouth of Illinois River, Illinois and Missouri.....       |       | 24        | 328                | 21, 000. 00                                | 382, 500. 00                                                 |                                              | 403, 500. 00                                                  | 148, 500. 00                                            |                                                      | 255, 000. 00                                |
| Improving Mississippi River between mouths of Ohio and Illinois Rivers, Illinois and Missouri.....              |       | 24        | 328                | 15, 000. 00                                | 150, 000. 00                                                 |                                              | 165, 000. 00                                                  | 90, 000. 00                                             |                                                      | 75, 000. 00                                 |
| Improving Upper Mississippi River.....                                                                          |       | 24        | 327                | 40, 458. 53                                | 375, 000. 00                                                 | . 10                                         | 415, 458. 63                                                  | 194, 018. 50                                            |                                                      | 221, 440. 13                                |
| Improving Des Moines Rapids, Mississippi River, Iowa and Illinois.....                                          |       | 24        | 328                |                                            | 22, 500. 00                                                  |                                              | 22, 500. 00                                                   | 18, 500. 00                                             |                                                      | 4, 000. 00                                  |
| Removing obstructions in Mississippi River.....                                                                 |       | 24        | 329                | 10, 000. 00                                | 26, 250. 00                                                  |                                              | 36, 250. 00                                                   | 8, 000. 00                                              |                                                      | 28, 250. 00                                 |
| Dry-dock at Des Moines Rapids Canal, Mis- sissippi River.....                                                   |       | 24        | 329                | 7, 500. 00                                 | 56, 250. 00                                                  |                                              | 63, 750. 00                                                   | 43, 710. 61                                             |                                                      | 20, 039. 39                                 |
| Gauging the waters of the Lower Mississippi River and its tributaries.....                                      |       | 24        | 328                |                                            | 48, 750. 00                                                  |                                              | 48, 750. 00                                                   | 23, 000. 00                                             |                                                      | 25, 750. 00                                 |
| Reservoirs at headwaters of the Mississippi River.....                                                          |       | 24        | 329                | 245. 00                                    | 5, 000. 00                                                   |                                              | 5, 245. 00                                                    | 3, 845. 00                                              |                                                      | 1, 400. 00                                  |
| Examinations and surveys, South Pass, Mis- sissippi River.....                                                  |       | 24        | 328                | 14, 356. 15                                | 37, 500. 00                                                  |                                              | 51, 856. 15                                                   | 14, 491. 40                                             |                                                      | 37, 364. 75                                 |
| Survey of the Mississippi River.....                                                                            |       | 24        | 329                |                                            | 10, 000. 00                                                  | 1, 172. 50                                   | 11, 172. 50                                                   | 11, 172. 50                                             |                                                      |                                             |
| Constructing jetties and other works, South Pass, Mississippi River.....                                        |       | 24        | 329                |                                            | 30, 000. 00                                                  |                                              | 30, 000. 00                                                   | 21, 606. 50                                             |                                                      | 8, 393. 50                                  |
| Mississippi River Commission.....                                                                               |       | 21        | 4                  |                                            | 150, 000. 00                                                 |                                              | 150, 000. 00                                                  | 150, 000. 00                                            |                                                      |                                             |
|                                                                                                                 |       |           |                    | 3, 495. 00                                 |                                                              | 13. 00                                       | 3, 508. 00                                                    | 4. 05                                                   |                                                      | 3, 503. 95                                  |



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## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                                                                                     | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of ap- propriations June 30, 1887. |
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| MILITARY ESTABLISHMENT—continued.                                                                                                       |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward                                                                                                                         | ..... | .....     | .....              | \$5, 789, 489.95                           | \$42, 712, 058.03                                            | \$1, 161, 589.05                             | \$49, 663, 137.03                                             | \$35, 968, 557.98                                       | \$858, 356.57                                        | \$12, 836, 222.48                           |
| Construction, maintenance, and repair of military telegraph lines                                                                       | ..... | .....     | .....              | .....                                      | 253.12                                                       | .....                                        | 253.12                                                        | 253.12                                                  | .....                                                | .....                                       |
| Do                                                                                                                                      | *1883 | 24        | 295, 300           | 417.37                                     | .....                                                        | 9.90                                         | 253.12                                                        | .....                                                   | 9.90                                                 | 417.37                                      |
| Do                                                                                                                                      | *1884 | .....     | .....              | 79.87                                      | .....                                                        | 459.41                                       | 427.27                                                        | .....                                                   | 539.28                                               | .....                                       |
| Do                                                                                                                                      | 1885  | .....     | .....              | 207.31                                     | .....                                                        | 20.42                                        | 539.28                                                        | .....                                                   | .....                                                | 3.03                                        |
| Do                                                                                                                                      | 1886  | .....     | .....              | .....                                      | .....                                                        | .....                                        | 227.73                                                        | 224.70                                                  | .....                                                | 152.75                                      |
| Do                                                                                                                                      | 1887  | 24        | 247                | .....                                      | 24, 000.00                                                   | .....                                        | 24, 000.00                                                    | 23, 847.25                                              | .....                                                | .....                                       |
| Repair of submarine cable, Block Island Bay.                                                                                            | ..... | .....     | .....              | .....                                      | .....                                                        | 4, 800.00                                    | 4, 800.00                                                     | 500.00                                                  | 4, 800.00                                            | .....                                       |
| Repair Signal Service cable, Columbia River.                                                                                            | ..... | 24        | 532                | .....                                      | 500.00                                                       | .....                                        | 500.00                                                        | .....                                                   | .....                                                | .....                                       |
| National Home for Disabled Volunteer Sol- diers, barracks                                                                               | ..... | 24        | 106                | .....                                      | 150, 000.00                                                  | .....                                        | 150, 000.00                                                   | 150, 000.00                                             | .....                                                | .....                                       |
| Support of National Home for Disabled Vol- unteer Soldiers                                                                              | ..... | 24        | 251                | .....                                      | 1, 631, 000.00                                               | .....                                        | 1, 631, 000.00                                                | 1, 631, 000.00                                          | .....                                                | .....                                       |
| Support of National Home for Disabled Vol- unteer Soldiers, branch west of Rocky Mountains                                              | 1887  | 24        | 444                | .....                                      | 150, 000.00                                                  | .....                                        | 150, 000.00                                                   | .....                                                   | .....                                                | 150, 000.00                                 |
| Reimbursement to National Home for Disa- bled Volunteer Soldiers for losses by fail- ure of the Exchange National Bank of Nor- folk, Va | ..... | 24        | 129                | .....                                      | 20, 262.46                                                   | .....                                        | 20, 262.46                                                    | 20, 262.46                                              | .....                                                | .....                                       |
| Publication of Official Records of the War of the Rebellion                                                                             | ..... | .....     | .....              | 16, 000.00                                 | .....                                                        | 9, 703.91                                    | 25, 703.91                                                    | 25, 703.91                                              | .....                                                | .....                                       |
| Do                                                                                                                                      | 1886  | 24        | 249                | .....                                      | 36, 000.00                                                   | .....                                        | 36, 000.00                                                    | 20, 000.00                                              | .....                                                | 16, 000.00                                  |
| Artillery School, Fortress Monroe, Va                                                                                                   | 1887  | .....     | .....              | 400.00                                     | .....                                                        | 12.45                                        | 12.45                                                         | .....                                                   | 12.45                                                | .....                                       |
| Do                                                                                                                                      | 1885  | .....     | .....              | .....                                      | .....                                                        | .....                                        | 400.00                                                        | 400.00                                                  | .....                                                | .....                                       |
| Do                                                                                                                                      | 1886  | 24        | 251                | .....                                      | 5, 000.00                                                    | .....                                        | 5, 000.00                                                     | 5, 000.00                                               | .....                                                | .....                                       |
| Wharf, Fortress Monroe, Va                                                                                                              | 1887  | 24        | 246                | .....                                      | 100, 000.00                                                  | .....                                        | 100, 000.00                                                   | 1, 000.00                                               | .....                                                | 99, 000.00                                  |
| Buildings for Cavalry and Artillery School, Fort Riley, Kans                                                                            | ..... | 24        | 372                | .....                                      | 200, 000.00                                                  | .....                                        | 200, 000.00                                                   | 2, 500.00                                               | .....                                                | 197, 500 00                                 |
| Establishing signal station at Point Jupiter, Florida                                                                                   | ..... | 24        | 405                | .....                                      | 17, 000.00                                                   | .....                                        | 17, 000.00                                                    | 17, 000.00                                              | .....                                                | .....                                       |
| Military posts for the protection of the Rio Grande frontier                                                                            | ..... | .....     | .....              | .67                                        | .....                                                        | .....                                        | .67                                                           | .....                                                   | .....                                                | .67                                         |
| Military post near Newport, Ky., site.                                                                                                  | ..... | 24        | 556                | .....                                      | 60, 000.00                                                   | .....                                        | 60, 000.00                                                    | .....                                                   | .....                                                | 60, 000.00                                  |
| Military post near Newport, Ky., buildings                                                                                              | ..... | 24        | 556                | .....                                      | 100, 000.00                                                  | .....                                        | 100, 000.00                                                   | .....                                                   | .....                                                | 100, 000.00                                 |
| Military post at Fort McKinney, Wyo                                                                                                     | ..... | .....     | .....              | 206.06                                     | .....                                                        | .....                                        | 206.06                                                        | .....                                                   | .....                                                | 206.06                                      |
| Military post at Fort D. A. Russell, Wyo.                                                                                               | ..... | 24        | 372                | .....                                      | 30, 000.00                                                   | .....                                        | 30, 000.00                                                    | .....                                                   | .....                                                | 30, 000.00                                  |
| Military post near the northern boundary of Montana (Fort Assiniboine)                                                                  | ..... | .....     | .....              | .25                                        | .....                                                        | .....                                        | .25                                                           | .....                                                   | .....                                                | .25                                         |
| Fort Brady Military Post, Mich.                                                                                                         | ..... | 24        | 128                | .....                                      | 120, 000.00                                                  | .....                                        | 120, 000.00                                                   | .....                                                   | .....                                                | 120, 000.00                                 |



|                                                                                                                                      |    |                            |              |               |               |            |               |
|--------------------------------------------------------------------------------------------------------------------------------------|----|----------------------------|--------------|---------------|---------------|------------|---------------|
| Military post at Fort Robinson, Nebr.....                                                                                            | 24 | 372                        | 55,000.00    | 55,000.00     | 55,000.00     | 55,000.00  | 55,000.00     |
| Military post near Denver, Colo.....                                                                                                 | 24 | 405                        | 100,000.00   | 100,000.00    | 100,000.00    | 100,000.00 | 100,000.00    |
| Military posts.....                                                                                                                  | 24 | 246                        | 70,028.07    | 296,702.42    | 248,123.55    | 48,578.87  | 6,939.00      |
| Claims of loyal citizens for supplies furnished during the rebellion.....                                                            |    |                            | 6,939.00     | 6,939.00      |               | 4,289.84   | 2,269.75      |
| Claims for quartermaster's stores and commissary supplies.....                                                                       | 24 | 937                        | 26,082.56    | 181,633.07    | 203,705.79    | 130.00     | 2,089.38      |
| Secret service fund.....                                                                                                             |    |                            | 100.00       | 100.00        | 100.00        |            |               |
| Miscellaneous claims audited by the Third Auditor.....                                                                               |    |                            | 2,269.75     |               |               |            |               |
| Awards for quartermaster's stores taken by the Army in Tennessee.....                                                                |    |                            | 130.00       |               |               |            |               |
| Capture of Jefferson Davis.....                                                                                                      |    |                            | 2,089.38     |               |               |            |               |
| Reimbursing to States expenses incurred in raising volunteers.....                                                                   | 24 | 300,305                    |              | 41,100.96     | 41,100.96     |            |               |
| Reimbursement to certain States and Territories for expenses incurred in repelling invasions and suppressing Indian hostilities..... | 24 | 300                        |              | 18,081.23     | 18,081.23     |            |               |
| Collecting, drilling, and organizing volunteers.....                                                                                 |    |                            |              | 3,472.00      | 3,472.00      |            |               |
| Do.....                                                                                                                              |    |                            |              | 341.98        | 341.98        |            |               |
| Reimbursing State and citizens of California for expenses in suppressing Modoc Indian hostilities.....                               |    |                            | 298.51       |               |               | 298.51     | 4.00          |
| Raising four additional regiments.....                                                                                               |    |                            |              | 4.00          |               |            |               |
| Services and supplies of Montana volunteers in Nez Percé Indian War.....                                                             |    |                            | 807.00       |               |               | 807.00     |               |
| Keeping, transporting, and supplying prisoners of war.....                                                                           | 24 | 295                        |              | 24.00         | 24.00         |            |               |
| Traveling expenses First Michigan Cavalry.....                                                                                       | 24 | 292,304,307                |              | 1,006.78      | 1,006.78      |            |               |
| Traveling expenses California and Nevada Volunteers.....                                                                             | 24 | 292                        |              | 281.97        | 281.97        |            |               |
| Pay, transportation, services, and supplies of Oregon and Washington Volunteers in 1855 and 1856.....                                | 24 | 295,300,305                |              | 4,752.56      | 4,752.56      |            |               |
| Rogue River Indian War.....                                                                                                          | 24 | 292,295                    |              | 100.00        | 222.94        |            | 100.00        |
| Do.....                                                                                                                              |    |                            |              |               |               |            |               |
| Payment to Fourth Regiment Vermont militia, for services at the Battle of Plattsburgh.....                                           | 24 | 300                        |              | 14.00         | 14.00         |            |               |
| Twenty per cent. additional compensation.....                                                                                        | 24 | { 292,295 }<br>{ 300,305 } |              | 1,125.83      | 1,125.83      |            |               |
| Purchase of Fort Brown Reservation.....                                                                                              |    |                            | 160,000.00   |               |               | 160,000.00 |               |
| Purchase of sites for sea-coast defences.....                                                                                        |    |                            | 100.28       |               |               | 100.28     |               |
| Purchase of drill ground near San Antonio, Tex.....                                                                                  | 24 | 128                        |              | 5,000.00      | 4,655.00      | 345.00     |               |
| Carried forward.....                                                                                                                 |    |                            | 6,075,645.97 | 45,989,316.95 | 38,392,916.03 | 864,060.18 | 13,990,454.18 |

\* And prior years.

† And prior years, transfer account.

‡ Prior to July 1.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations                                                        | Year. | Statutes. |                              | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropriations June 30, 1887. |
|-------------------------------------------------------------------------------------------|-------|-----------|------------------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|-------------------------------------------|
|                                                                                           |       | Vol.      | Page or sec- tion.           |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| MILITARY ESTABLISHMENT—continued.                                                         |       |           |                              |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                           |
| Brought forward.....                                                                      | ..... | .....     | .....                        | \$6,075,645.97                             | \$45,989,316.95                                              | \$1,182,467.47                               | \$53,247,430.39                                               | \$38,392,916.03                                         | \$864,060.18                                         | \$13,990,454.18                           |
| Providing for the comfort of sick and dis- charged soldiers.....                          | *1871 | 24        | 292                          | .....                                      | 47.75                                                        | .....                                        | 47.75                                                         | 45.83                                                   | .....                                                | 1.92                                      |
| Draft and substitute fund.....                                                            | *1871 | 24        | 300                          | .....                                      | 20.65                                                        | .....                                        | 20.65                                                         | 20.65                                                   | .....                                                | .....                                     |
| Payment of mounted riflemen under Col. J. C. Fremont in 1846.....                         | *1871 | 24        | 304                          | .....                                      | 85.20                                                        | .....                                        | 85.20                                                         | 85.20                                                   | .....                                                | .....                                     |
| Allowance for the reduction of wages under the eight-hour law.....                        | †1883 | 24        | 305                          | .....                                      | 10.72                                                        | .....                                        | 10.72                                                         | 10.72                                                   | .....                                                | .....                                     |
| Support of four companies of volunteers mustered at Camp Scott, Utah.....                 | ..... | 24        | 307                          | .....                                      | 6.92                                                         | .....                                        | 6.92                                                          | 6.92                                                    | .....                                                | .....                                     |
| Remodeling old Produce Exchange building, New York City.....                              | ..... | .....     | .....                        | 182,823.00                                 | .....                                                        | .....                                        | 182,823.00                                                    | 90,000.00                                               | .....                                                | 92,823.00                                 |
| Examination of claims of States and Terri- tories under act of June 27.....               | 1882  | 24        | 249                          | .....                                      | 10,000.00                                                    | .....                                        | 10,000.00                                                     | 3,000.00                                                | .....                                                | 7,000.00                                  |
| Payment to Salt Lake Rock Company for lands and water-rights in Utah.....                 | ..... | 24        | 478                          | .....                                      | 20,000.00                                                    | .....                                        | 20,000.00                                                     | .....                                                   | .....                                                | 20,000.00                                 |
| Horses and other property lost in the mili- tary service.....                             | †1881 | .....     | .....                        | 278.00                                     | .....                                                        | .....                                        | 278.00                                                        | .....                                                   | .....                                                | 278.00                                    |
| Do.....                                                                                   | †1882 | .....     | .....                        | 695.00                                     | .....                                                        | .....                                        | 695.00                                                        | 695.00                                                  | .....                                                | .....                                     |
| Do.....                                                                                   | †1883 | 24        | { 296, 301 }<br>{ 305, 306 } | .....                                      | 301,037.96                                                   | .....                                        | 301,037.96                                                    | 300,987.86                                              | .10                                                  | 50.00                                     |
| Commutation of rations to prisoners of war in rebel States.....                           | †1881 | .....     | .....                        | 27.50                                      | .....                                                        | .....                                        | 27.50                                                         | .....                                                   | .....                                                | 27.50                                     |
| Commutation of rations to prisoners of war in rebel States, and soldiers on furlough..... | †1883 | 24        | 296, 301, 305                | .....                                      | 21,182.50                                                    | .....                                        | 21,182.50                                                     | 21,164.25                                               | .....                                                | 18.25                                     |
| Removing sunken vessels or craft obstruct- ing or endangering navigation.....             | ..... | 21        | 197                          | .....                                      | 18,222.39                                                    | 3,062.30                                     | 21,284.69                                                     | 21,284.69                                               | .....                                                | .....                                     |
| Operating and care of canals and other works of navigation.....                           | ..... | 23        | 147                          | .....                                      | 238,313.60                                                   | 5.00                                         | 238,318.60                                                    | 238,318.60                                              | .....                                                | .....                                     |
| Support of Soldiers' Home, indefinite.....                                                | ..... | R. S.     | 3,689                        | .....                                      | 231,819.30                                                   | .....                                        | 231,819.30                                                    | 231,819.30                                              | .....                                                | .....                                     |
| Soldiers' Home, permanent fund.....                                                       | ..... | 22        | 565                          | 529,857.95                                 | 1,226,259.47                                                 | .....                                        | 1,756,117.42                                                  | 163,740.00                                              | .....                                                | 1,592,377.42                              |
| Soldiers' Home, interest account.....                                                     | ..... | 22        | 565                          | 3,887.07                                   | 25,861.15                                                    | .....                                        | 29,748.22                                                     | 17,930.13                                               | .....                                                | 11,818.09                                 |
| Three months' pay proper.....                                                             | ..... | 23        | 66                           | .....                                      | 2,000.00                                                     | .....                                        | 2,000.00                                                      | 2,000.00                                                | .....                                                | .....                                     |
| Extra pay to officers and men who served in the Mexican war.....                          | ..... | 20        | 316                          | .....                                      | 9,105.16                                                     | .....                                        | 9,105.16                                                      | 9,105.16                                                | .....                                                | .....                                     |
| Payment to American Graphic Company of New York City, for plates and weather maps.....    | ..... | 24        | 266                          | .....                                      | 5,750.00                                                     | .....                                        | 5,750.00                                                      | 5,750.00                                                | .....                                                | .....                                     |
| Relief of Lady Franklin Bay expedition to the Arctic regions.....                         | ..... | 23        | 267                          | .....                                      | 70.00                                                        | .....                                        | 70.00                                                         | 70.00                                                   | .....                                                | .....                                     |



| Relief of sufferers by loss of steamer <i>J. Don Cameron</i>                   | 23   | 637       | 592.85       | 592.85        | 592.85       | 592.85        | 592.85        | 592.85     | 592.85        |
|--------------------------------------------------------------------------------|------|-----------|--------------|---------------|--------------|---------------|---------------|------------|---------------|
| Relief of J. A. Wilson, administrator of Gregory Jarratt                       | 24   | 825       | 3,478.00     | 3,478.00      | 3,478.00     | 3,478.00      | 3,478.00      | 3,478.00   | 3,478.00      |
| Relief of Bangs, Brownell & Co.                                                | 24   | 884       | 5,000.00     | 5,000.00      | 5,000.00     | 5,000.00      | 5,000.00      | 5,000.00   | 5,000.00      |
| Relief of Richard H. Porter                                                    | 24   | 900       | 9,350.00     | 9,350.00      | 9,350.00     | 9,350.00      | 9,350.00      | 9,350.00   | 9,350.00      |
| Relief of representatives of E. P. McNeal, deceased                            | 24   | 918       | 12,781.81    | 12,781.81     | 12,781.81    | 12,781.81     | 12,781.81     | 12,781.81  | 12,781.81     |
| Relief of William Ervin                                                        | 24   | 919       | 7,650.00     | 7,650.00      | 7,650.00     | 7,650.00      | 7,650.00      | 7,650.00   | 7,650.00      |
| Relief of John A. Coan                                                         | 24   | 829       | 350.00       | 350.00        | 350.00       | 350.00        | 350.00        | 350.00     | 350.00        |
| Relief of Alfred McMurtrie                                                     | 24   | 828       | 115.00       | 115.00        | 115.00       | 115.00        | 115.00        | 115.00     | 115.00        |
| Relief of J. M. English, administrator estate of Richard Fitzpatrick, deceased | 24   | 931       | 12,000.00    | 12,000.00     | 12,000.00    | 12,000.00     | 12,000.00     | 12,000.00  | 12,000.00     |
| Relief of Enols Loyd                                                           | 24   | 875       | 291.46       | 291.46        | 291.46       | 291.46        | 291.46        | 291.46     | 291.46        |
| Relief of estate of Joel C. Frazier                                            | 24   | 916       | 1,908.00     | 1,908.00      | 1,908.00     | 1,908.00      | 1,908.00      | 1,908.00   | 1,908.00      |
| Relief of Francis H. Plummer, widow of J. B. Plummer, deceased                 | 24   | 857       | 1,000.00     | 1,000.00      | 1,000.00     | 1,000.00      | 1,000.00      | 1,000.00   | 1,000.00      |
| Relief of Alexander Goble                                                      | 24   | 903       | 190.00       | 190.00        | 190.00       | 190.00        | 190.00        | 190.00     | 190.00        |
| Relief of Kansas City, Fort Scott and Gulf Railroad Company                    | 24   | 342       | 18,725.35    | 18,725.35     | 18,725.35    | 18,725.35     | 18,725.35     | 18,725.35  | 18,725.35     |
| Relief of William J. Gamble                                                    | 24   | 818, 819  | 125.00       | 125.00        | 125.00       | 125.00        | 125.00        | 125.00     | 125.00        |
| Relief of Sidney R. Smith                                                      | 24   | 862       | 1,186.61     | 1,186.61      | 1,186.61     | 1,186.61      | 1,186.61      | 1,186.61   | 1,186.61      |
| Relief of Thomas McBride for loss of barge <i>Henry Bartley</i>                | 24   | 825       | 1,000.00     | 1,000.00      | 1,000.00     | 1,000.00      | 1,000.00      | 1,000.00   | 1,000.00      |
| Relief of trustees of Christian Brother's College, Saint Louis, Mo.            | 24   | 863       | 15,888.40    | 15,888.40     | 15,888.40    | 15,888.40     | 15,888.40     | 15,888.40  | 15,888.40     |
| Relief of James D. Wood                                                        | 24   | 857       | 133.50       | 133.50        | 133.50       | 133.50        | 133.50        | 133.50     | 133.50        |
| Relief of legal representatives of John M. Robison, deceased                   | 24   | 852       | 1,000.00     | 1,000.00      | 1,000.00     | 1,000.00      | 1,000.00      | 1,000.00   | 1,000.00      |
| Relief of Ernest H. Wardwell                                                   | 24   | 855       | 534.33       | 534.33        | 534.33       | 534.33        | 534.33        | 534.33     | 534.33        |
| Relief of George T. Dudley                                                     | 24   | 827       | 404.76       | 404.76        | 404.76       | 404.76        | 404.76        | 404.76     | 404.76        |
| Relief of legal representatives of Francis Gilbeau (Guilbeau)                  | 24   | 862       | 2,600.00     | 2,600.00      | 2,600.00     | 2,600.00      | 2,600.00      | 2,600.00   | 2,600.00      |
| Relief of Margaret F. Ryan                                                     | 24   | 861       | 271.93       | 271.93        | 271.93       | 271.93        | 271.93        | 271.93     | 271.93        |
| Relief of heirs of Andrew F. McMillen                                          | 24   | 781       | 204.00       | 204.00        | 204.00       | 204.00        | 204.00        | 204.00     | 204.00        |
| Relief of A. S. Bloom                                                          | 24   | 969       | 311.16       | 311.16        | 311.16       | 311.16        | 311.16        | 311.16     | 311.16        |
| Reimbursement to Mobile and Ohio Railroad Company                              | 24   | 845       | 150,518.12   | 150,518.12    | 150,518.12   | 150,518.12    | 150,518.12    | 150,518.12 | 150,518.12    |
| Total military establishment                                                   |      |           | 6,793,214.49 | 48,346,720.00 | 1,185,534.77 | 56,325,469.26 | 39,746,560.62 | 864,060.28 | 15,714,848.36 |
| NAVAL ESTABLISHMENT.                                                           |      |           |              |               |              |               |               |            |               |
| Pay of the Navy, act March 3                                                   | 1885 |           | 1,815,692.24 |               | 326,363.84   | 2,142,056.08  | 1,907,965.43  |            | 174,090.65    |
| Do                                                                             | 1887 | 149       |              | 7,000,000.00  | 914,038.17   | 7,914,038.17  | 6,575,113.05  |            | 1,338,925.12  |
| Do                                                                             | 1883 | { 296,301 |              | 154,142.84    |              | 154,142.84    | 153,279.71    | 51.16      | 811.97        |
| Do                                                                             | 1882 | { 305,307 | 149.76       |               |              | 149.76        |               |            | 149.76        |
| Carried forward                                                                |      |           | 1,815,842.00 | 7,154,142.84  | 1,240,402.01 | 10,210,386.85 | 8,696,358.19  | 51.16      | 1,513,977.50  |

† Prior to July 1.

\* And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.          | Year. | Statutes. |                       | Balances of ap-<br>propriations<br>July 1, 1886. | Appropri-<br>ations for the<br>fiscal year end-<br>ing June 30,<br>1887. | Repayments<br>made during<br>the fiscal year<br>1887. | Aggregate<br>available for<br>the fiscal year<br>ending June<br>30, 1887. | Payments dur-<br>ing the fiscal<br>year ending<br>June 30, 1887. | Amounts car-<br>ried to the<br>surplus fund<br>June 30, 1887. | Balances of<br>appropria-<br>tions June<br>30, 1887. |
|----------------------------------------------|-------|-----------|-----------------------|--------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------------|
|                                              |       | Vol.      | Page or sec-<br>tion. |                                                  |                                                                          |                                                       |                                                                           |                                                                  |                                                               |                                                      |
| NAVAL ESTABLISHMENT—continued.               |       |           |                       |                                                  |                                                                          |                                                       |                                                                           |                                                                  |                                                               |                                                      |
| Brought forward                              | 1879* |           |                       | \$1,815,842.00                                   | \$7,154,142.84                                                           | \$1,240,402.01                                        | \$10,210,386.85                                                           | \$8,696,358.19                                                   | \$51.16                                                       | \$1,513,977.50                                       |
| Pay of the Navy, act March 3.                | 1878* |           |                       | 5.43                                             |                                                                          |                                                       | 5.43                                                                      |                                                                  |                                                               | 5.43                                                 |
| Do                                           |       |           |                       | 369.66                                           |                                                                          |                                                       | 369.66                                                                    |                                                                  |                                                               | 369.66                                               |
| Pay, miscellaneous                           | 1887  | 24        | 149                   |                                                  | 225,000.00                                                               | 5,482.17                                              | 230,482.17                                                                | 222,755.26                                                       |                                                               | 7,726.91                                             |
| Do                                           | 1886  |           |                       | 32,545.64                                        |                                                                          | 7,269.89                                              | 39,815.53                                                                 | 37,242.56                                                        |                                                               | 2,572.97                                             |
| Do                                           | 1885  |           |                       | 834.23                                           |                                                                          | 316.64                                                | 1,150.87                                                                  | 1,150.87                                                         |                                                               |                                                      |
| Do                                           | 1884  | 24        | 267                   |                                                  | 332.26                                                                   |                                                       | 332.26                                                                    | 332.26                                                           |                                                               |                                                      |
| Do                                           | 1884† |           |                       |                                                  |                                                                          | 1.12                                                  | 1.12                                                                      |                                                                  | 1.12                                                          |                                                      |
| Do                                           | 1883† | 24        | { 296,301<br>305,307  |                                                  | 3,238.22                                                                 |                                                       | 3,238.22                                                                  | 3,235.66                                                         |                                                               | 2.56                                                 |
| Do                                           | 1882† |           |                       | 36.48                                            |                                                                          |                                                       | 36.48                                                                     |                                                                  |                                                               | 36.48                                                |
| Contingent, Navy                             | 1887  | 24        | 150                   |                                                  | 10,000.00                                                                | 52.11                                                 | 10,000.00                                                                 | 3,765.50                                                         |                                                               | 6,234.50                                             |
| Do                                           | 1886  |           |                       | 16,550.60                                        |                                                                          |                                                       | 16,602.71                                                                 | 2,104.47                                                         |                                                               | 14,498.24                                            |
| Do                                           | 1885  |           |                       | 4,703.29                                         |                                                                          | .72                                                   | 4,704.01                                                                  | 4,704.01                                                         |                                                               |                                                      |
| Do                                           | 1883† | 24        | 296,301               |                                                  | 3,409.91                                                                 |                                                       | 3,409.91                                                                  | 3,409.91                                                         |                                                               |                                                      |
| Pay civilian members Naval Academy Board.    | 1887  | 24        | 150                   |                                                  | 5,500.00                                                                 |                                                       | 5,500.00                                                                  | 5,010.40                                                         |                                                               | 489.60                                               |
| Pay of the Marine Corps.                     |       |           |                       | 290,339.74                                       |                                                                          | 44,828.39                                             | 335,168.13                                                                | 148,685.30                                                       |                                                               | 186,482.83                                           |
| Do                                           | 1887  | 24        | 156                   |                                                  | 649,642.00                                                               | 54,439.94                                             | 704,081.94                                                                | 593,990.75                                                       |                                                               | 110,091.19                                           |
| Do                                           | 1883* | 24        | 296                   |                                                  | 733.75                                                                   |                                                       | 733.75                                                                    | 733.69                                                           | .06                                                           |                                                      |
| Do                                           | 1879* |           |                       | 23.20                                            |                                                                          |                                                       | 23.20                                                                     |                                                                  |                                                               | 23.20                                                |
| Provisions, Marine Corps.                    | 1887  | 24        | 156                   |                                                  | 62,500.00                                                                | 41.49*                                                | 62,541.49                                                                 | 59,235.32                                                        |                                                               | 3,306.17                                             |
| Do                                           | 1886  |           |                       | .09                                              |                                                                          | 810.48                                                | 810.57                                                                    | 6.00                                                             |                                                               | 804.57                                               |
| Do                                           | 1885  | 24        | 296                   |                                                  | 12,088.91                                                                | .75                                                   | 12,089.69                                                                 | 12,088.94                                                        | .75                                                           |                                                      |
| Do                                           | 1884  | 24        | 296                   |                                                  | 2.40                                                                     |                                                       | 2.40                                                                      | 2.40                                                             |                                                               |                                                      |
| Do                                           | 1883† | 24        | 296                   |                                                  | 66.45                                                                    |                                                       | 66.45                                                                     | 66.45                                                            |                                                               |                                                      |
| Clothing, Marine Corps.                      | 1887  | 24        | 156                   |                                                  | 50,000.00                                                                | 3,734.65                                              | 53,734.65                                                                 | 53,734.33                                                        |                                                               | 32                                                   |
| Do                                           | 1886  |           |                       | 796.90                                           |                                                                          | 5,150.27                                              | 5,947.17                                                                  | 4.55                                                             |                                                               | 5,942.62                                             |
| Do                                           | 1885  |           |                       | 2,627.00                                         |                                                                          |                                                       | 2,627.00                                                                  |                                                                  | 2,627.00                                                      |                                                      |
| Fuel, Marine Corps.                          | 1887  | 24        | 156                   |                                                  | 18,000.00                                                                | 1,183.10                                              | 19,183.10                                                                 | 17,108.18                                                        |                                                               | 2,074.92                                             |
| Do                                           | 1886  |           |                       | 2,957.06                                         |                                                                          | 1,072.15                                              | 4,029.21                                                                  | 226.74                                                           |                                                               | 3,802.47                                             |
| Do                                           | 1885  |           |                       | 2,455.79                                         |                                                                          |                                                       | 2,455.79                                                                  |                                                                  | 2,455.79                                                      |                                                      |
| Military stores, Marine Corps.               | 1887  | 24        | 156                   |                                                  | 9,786.50                                                                 | 119.00                                                | 9,905.50                                                                  | 9,901.82                                                         |                                                               | 3.68                                                 |
| Do                                           | 1886  |           |                       | 36.50                                            |                                                                          | 26.90                                                 | 63.40                                                                     | 36.50                                                            |                                                               | 26.90                                                |
| Do                                           | 1885  |           |                       | 580.04                                           |                                                                          |                                                       | 580.04                                                                    |                                                                  | 580.04                                                        |                                                      |
| Transportation and recruiting, Marine Corps. | 1887  | 24        | 157                   |                                                  | 10,000.00                                                                | 79.38                                                 | 10,079.38                                                                 | 9,395.72                                                         |                                                               | 683.66                                               |
| Do                                           | 1886  |           |                       | 2,278.29                                         |                                                                          | 1,513.98                                              | 3,792.27                                                                  | 1,151.93                                                         |                                                               | 2,640.34                                             |
| Do                                           | 1885  | 24        | 269                   | 153.11                                           | 11,037.62                                                                | 11.00                                                 | 11,201.73                                                                 | 11,190.73                                                        |                                                               | 11.00                                                |
| Do                                           | 1884† |           |                       | 5.00                                             |                                                                          |                                                       | 5.00                                                                      |                                                                  |                                                               | 5.00                                                 |
| Repairs of barracks, Marine Corps.           | 1887  | 24        | 157                   |                                                  | 14,460.00                                                                | 534.21                                                | 14,994.21                                                                 | 14,960.00                                                        |                                                               | 34.21                                                |
| Do                                           | 1886  |           |                       | .45                                              |                                                                          | 370.71                                                | 371.16                                                                    | 76.65                                                            |                                                               | 294.51                                               |
| Do                                           | 1885  | 24        | 269                   | 5.78                                             | 2,932.20                                                                 | 24.80                                                 | 2,962.78                                                                  | 2,932.20                                                         | 30.58                                                         |                                                      |



|                                                      | 1887 | 24 | 157 | 4,400.00     | 618.83       | 4,400.00     | 4,400.00      | 3,798.76      | 2,791.87  | 601.24       |
|------------------------------------------------------|------|----|-----|--------------|--------------|--------------|---------------|---------------|-----------|--------------|
| Forage for horses, Marine Corps.....                 | 1886 | 24 | 157 | 1,548.49     | 618.83       | 4,400.00     | 4,400.00      | 3,798.76      | 2,791.87  | 2,167.32     |
| Do.....                                              | 1885 | 24 | 157 | 2,791.87     |              |              |               |               |           |              |
| Quarters for officers, Marine Corps.....             | 1887 | 24 | 157 |              | 1.60         | 4,500.00     | 4,500.00      | 4,500.00      |           | 1.60         |
| Contingent, Marine Corps.....                        | 1887 | 24 | 157 |              | 305.80       | 26,000.00    | 26,000.00     | 26,241.28     |           | 64.52        |
| Do.....                                              | 1886 | 24 | 307 | .47          | 726.79       | 82.25        | 809.51        | 732.71        |           | 76.80        |
| Do.....                                              | 1885 | 24 | 296 |              | 102.82       | 1,357.94     | 1,460.76      | 1,454.14      | 6.62      |              |
| Do.....                                              | 1884 | 24 | 296 |              |              | 497.60       | 497.60        | 477.02        |           | 20.58        |
| Do.....                                              | 1883 | 24 | 296 |              |              | 156.69       | 156.69        | 145.36        |           | 11.33        |
| Do.....                                              | 1882 |    |     | 1.60         |              |              | 1.60          |               |           | 1.60         |
| Do.....                                              | 1881 |    |     | 177.04       |              |              | 177.04        |               |           | 177.04       |
| Pay of professors and others, Naval Academy.....     | 1887 | 24 | 154 |              |              | 4,400.00     | 4,400.00      | 4,400.00      |           |              |
| Do.....                                              | 1886 |    |     | 3,879.73     | .01          |              | 3,879.74      | 80.33         |           | 3,799.41     |
| Do.....                                              | 1885 |    |     | 2,764.25     |              |              | 2,764.25      |               | 2,764.25  |              |
| Pay of watchmen and others, Naval Academy.....       | 1887 | 24 | 154 |              |              | 1,930.00     | 1,930.00      | 1,930.00      |           |              |
| Do.....                                              | 1886 |    |     |              | 284.19       |              | 284.19        |               |           | 284.19       |
| Do.....                                              | 1885 |    |     | 1,238.83     |              |              | 1,238.83      |               | 1,238.83  |              |
| Pay of mechanics and others, Naval Academy.....      | 1887 | 24 | 154 |              |              | 1,220.00     | 1,220.00      | 1,220.00      |           |              |
| Do.....                                              | 1886 |    |     |              | 92.40        |              | 92.40         |               |           | 92.40        |
| Do.....                                              | 1885 |    |     | 543.36       |              |              | 543.36        |               | 543.36    |              |
| Pay of steam employes, Naval Academy.....            | 1887 | 24 | 154 |              |              | 640.00       | 640.00        | 640.00        |           |              |
| Do.....                                              | 1886 |    |     |              | 14.54        |              | 14.54         |               |           | 14.54        |
| Do.....                                              | 1885 |    |     | 460.32       |              |              | 460.32        |               | 460.32    |              |
| Pay of Naval Academy.....                            | 1887 | 24 | 155 |              | 8,500.00     | 95,541.97    | 104,041.97    | 103,738.25    |           | 303.72       |
| Special course, Naval Academy.....                   | 1887 | 24 | 155 |              |              | 5,000.00     | 5,000.00      | 5,000.00      |           |              |
| Repairs, Naval Academy.....                          | 1887 | 24 | 155 |              | 2,400.00     | 21,000.00    | 23,400.00     | 23,400.00     |           |              |
| Heating and lighting, Naval Academy.....             | 1887 | 24 | 155 |              |              | 17,000.00    | 17,000.00     | 17,000.00     |           |              |
| Contingent, library, Naval Academy.....              | 1887 | 24 | 156 |              |              | 2,000.00     | 2,000.00      | 2,000.00      |           |              |
| Contingent, stationery, Naval Academy.....           | 1887 | 24 | 156 |              |              | 2,000.00     | 2,000.00      | 1,986.00      |           | 14.00        |
| Do.....                                              | 1886 |    |     |              | 428.39       |              | 428.39        | 428.39        |           |              |
| Do.....                                              | 1885 |    |     |              | 5.59         |              | 5.59          |               | 5.59      |              |
| Contingent, chemistry, Naval Academy.....            | 1887 | 24 | 156 |              |              | 2,500.00     | 2,500.00      | 2,500.00      |           |              |
| Contingent, stores, Naval Academy.....               | 1887 | 24 | 156 |              |              | 800.00       | 800.00        | 800.00        |           |              |
| Contingent, materials, Naval Academy.....            | 1887 | 24 | 156 |              |              | 1,000.00     | 1,000.00      | 1,000.00      |           |              |
| Contingent, Board of Visitors, Naval Academy.....    | 1887 | 24 | 156 |              |              | 1,500.00     | 1,500.00      | 1,500.00      |           |              |
| Do.....                                              | 1885 | 24 | 268 | 23.43        |              | 363.61       | 387.04        | 385.60        | 1.44      |              |
| Contingent, head-stones cemetery, Naval Academy..... | 1887 | 24 | 156 |              |              | 500.00       | 500.00        | 500.00        |           |              |
| Miscellaneous, Naval Academy.....                    | 1887 | 24 | 156 |              | 3,000.00     | 32,000.00    | 35,000.00     | 35,000.00     |           |              |
| Do.....                                              | 1885 |    |     | 10.00        |              |              | 10.00         |               | 10.00     |              |
| Do.....                                              | 1883 |    |     | .25          |              |              | .25           |               | .25       |              |
| Do.....                                              | 1882 |    |     |              |              | 2.33         | 2.33          | 2.15          |           | .18          |
| Navigation, and navigation supplies.....             | 1887 | 24 | 150 |              |              | 83,500.00    | 83,878.15     | 54,262.50     |           | 29,615.65    |
| Do.....                                              | 1886 |    |     | 26,105.76    | 378.15       |              | 26,857.09     | 26,857.09     |           |              |
| Do.....                                              | 1885 |    |     | 7.60         | 751.33       |              | 7.60          | 7.60          |           |              |
| Ocean surveys, Bureau of Navigation.....             | 1886 |    |     | 8,467.28     |              |              | 8,467.28      | 5,924.77      |           | 2,542.51     |
| Carried forward.....                                 |      |    |     | 2,221,166.56 | 1,385,076.30 | 8,552,765.48 | 12,159,008.34 | 10,243,509.24 | 13,568.18 | 1,901,930.32 |

† And prior.

† And prior years.

\* Prior to July 1.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.               | Year. | Statutes. |                    | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|---------------------------------------------------|-------|-----------|--------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                   |       | Vol.      | Page or sec- tion. |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| NAVAL ESTABLISHMENT—continued.                    |       |           |                    |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward .....                             | ..... | .....     | .....              | \$2, 221, 166.56                           | \$8, 552, 765.48                                             | \$1, 385, 076.30                             | \$12, 159, 008.34                                             | \$10, 243, 509.24                                       | \$13, 568.18                                         | \$1, 901, 930.32                            |
| Ocean surveys, Bureau of Navigation .....         | ..... | 24        | 150                | .....                                      | 4, 000.00                                                    | .03                                          | 4, 000.03                                                     | 1, 212.10                                               | .....                                                | 2, 787.93                                   |
| Publication of surveys of the Mexican coast ..... | ..... | 24        | 150                | .....                                      | 7, 000.00                                                    | .....                                        | 7, 000.00                                                     | 6, 687.12                                               | .....                                                | 312.88                                      |
| Compass-testing houses .....                      | ..... | 24        | 150                | 7.20                                       | 2, 000.00                                                    | 233.11                                       | 2, 240.31                                                     | 2, 240.31                                               | .....                                                | .....                                       |
| Observation of transit of Venus .....             | ..... | 24        | 297, 150           | 2, 517.31                                  | 4, 160.63                                                    | .....                                        | 6, 677.94                                                     | 3, 167.10                                               | .....                                                | 3, 510.84                                   |
| Velocity of light .....                           | ..... | 24        | 268                | .....                                      | 14.56                                                        | .....                                        | 14.56                                                         | 14.56                                                   | .....                                                | .....                                       |
| Survey of the west coast of Mexico .....          | ..... | 24        | 297, 305           | .....                                      | 310.86                                                       | .....                                        | 310.86                                                        | 306.21                                                  | .....                                                | 4.65                                        |
| Civil establishment, Bureau of Navigation .....   | 1887  | 24        | 150                | .....                                      | 9, 000.00                                                    | 82.20                                        | 9, 082.20                                                     | 9, 082.17                                               | .....                                                | .03                                         |
| Do. ....                                          | 1886  | .....     | .....              | 11.92                                      | .....                                                        | .....                                        | 11.92                                                         | .....                                                   | .....                                                | 11.92                                       |
| Contingent, Bureau of Navigation .....            | 1887  | 24        | 150                | .....                                      | 5, 000.00                                                    | 6.87                                         | 5, 006.87                                                     | 3, 375.94                                               | .....                                                | 1, 630.93                                   |
| Do. ....                                          | 1886  | .....     | .....              | 436.70                                     | .....                                                        | 133.75                                       | 570.45                                                        | 410.87                                                  | .....                                                | 159.58                                      |
| Do. ....                                          | 1885  | 24        | 267                | 61.47                                      | 734.40                                                       | .....                                        | 795.87                                                        | 768.22                                                  | .....                                                | 27.65                                       |
| Do. ....                                          | 1884  | 24        | 267                | .....                                      | 190.02                                                       | .....                                        | 190.02                                                        | 182.27                                                  | .....                                                | 7.75                                        |
| Do. ....                                          | *1883 | 24        | 296                | .....                                      | 25.76                                                        | .....                                        | 25.76                                                         | 24.96                                                   | .....                                                | .80                                         |
| New Naval Observatory .....                       | ..... | 24        | 150, 585           | .....                                      | 110, 000.00                                                  | .....                                        | 110, 000.00                                                   | .....                                                   | .....                                                | 110, 000.00                                 |
| Ordnance and ordnance stores .....                | ..... | 24        | 151                | .....                                      | 109, 300.00                                                  | 6, 254.96                                    | 115, 554.96                                                   | 111, 488.68                                             | .....                                                | 4, 066.28                                   |
| Do. ....                                          | 1886  | .....     | .....              | 24, 161.71                                 | .....                                                        | 171.07                                       | 24, 332.78                                                    | 24, 067.95                                              | .....                                                | 264.83                                      |
| Do. ....                                          | 1885  | .....     | .....              | 15, 138.83                                 | .....                                                        | .41                                          | 15, 139.24                                                    | .....                                                   | 15, 139.24                                           | .....                                       |
| Contingent, Ordnance .....                        | 1887  | 24        | 151                | .....                                      | 4, 000.00                                                    | .....                                        | 4, 000.00                                                     | 3, 982.52                                               | .....                                                | 11.48                                       |
| Do. ....                                          | 1886  | .....     | .....              | 135.95                                     | .....                                                        | .....                                        | 135.95                                                        | 73.67                                                   | .....                                                | 62.28                                       |
| Do. ....                                          | 1885  | 24        | 268, 301           | 2.40                                       | 2, 009.79                                                    | .....                                        | 2, 012.19                                                     | 1, 955.42                                               | .....                                                | 56.77                                       |
| Do. ....                                          | 1884  | 24        | 268, 301           | .....                                      | 1, 392.84                                                    | .....                                        | 1, 392.84                                                     | 1, 335.18                                               | .....                                                | 57.66                                       |
| Do. ....                                          | *1883 | 24        | 297                | .....                                      | 12.30                                                        | .....                                        | 12.30                                                         | 11.16                                                   | .....                                                | 1.14                                        |
| Civil establishment, Ordnance .....               | 1887  | 24        | 151                | .....                                      | 23, 204.00                                                   | 9.08                                         | 23, 213.08                                                    | 22, 860.47                                              | .....                                                | 352.61                                      |
| Do. ....                                          | 1886  | .....     | .....              | 3.17                                       | .....                                                        | 9.08                                         | 12.25                                                         | 9.08                                                    | .....                                                | 3.17                                        |
| Do. ....                                          | 1885  | .....     | .....              | 8.16                                       | .....                                                        | .....                                        | 8.16                                                          | .....                                                   | 8.16                                                 | .....                                       |
| Repairs, Bureau of Ordnance .....                 | 1887  | 24        | 151                | .....                                      | 15, 000.00                                                   | .....                                        | 15, 000.00                                                    | 12, 545.42                                              | .....                                                | 2, 454.58                                   |
| Do. ....                                          | 1886  | .....     | .....              | 6, 336.11                                  | .....                                                        | 13.66                                        | 6, 349.77                                                     | 6, 228.10                                               | .....                                                | 121.67                                      |
| Do. ....                                          | 1885  | .....     | .....              | 2, 222.94                                  | .....                                                        | 2.12                                         | 2, 225.06                                                     | .....                                                   | 2, 225.06                                            | .....                                       |
| Torpedo Corps .....                               | 1887  | 24        | 151                | .....                                      | 58, 500.00                                                   | 99.50                                        | 58, 599.50                                                    | 46, 787.88                                              | .....                                                | 11, 811.62                                  |
| Do. ....                                          | 1886  | .....     | .....              | 12, 542.96                                 | .....                                                        | 386.08                                       | 12, 929.04                                                    | 9, 481.66                                               | .....                                                | 3, 447.38                                   |
| Do. ....                                          | 1885  | .....     | .....              | 1, 558.86                                  | .....                                                        | .....                                        | 1, 558.86                                                     | 25.75                                                   | 1, 533.11                                            | .....                                       |
| Torpedoes, Bureau of Ordnance .....               | ..... | 24        | 583                | .....                                      | 50, 000.00                                                   | .....                                        | 50, 000.00                                                    | .....                                                   | .....                                                | 50, 000.00                                  |
| Ordnance materials, proceeds of sales .....       | ..... | 18        | 388                | 2, 585.78                                  | 31, 405.32                                                   | 33, 991.10                                   | 67, 982.20                                                    | 8, 494.59                                               | 25, 496.51                                           | 33, 991.10                                  |
| Naval Proving Ground .....                        | ..... | 24        | 582                | .....                                      | 40, 000.00                                                   | .....                                        | 40, 000.00                                                    | .....                                                   | .....                                                | 40, 000.00                                  |
| Breech-loading rifle cannon .....                 | ..... | .....     | .....              | 57, 527.68                                 | .....                                                        | 3, 029.34                                    | 60, 557.02                                                    | 40, 847.45                                              | .....                                                | 19, 709.57                                  |
| Wire-wound gun .....                              | ..... | .....     | .....              | 3, 600.00                                  | .....                                                        | 400.00                                       | 4, 000.00                                                     | .....                                                   | .....                                                | 4, 000.00                                   |
| Testing American armor .....                      | ..... | .....     | .....              | 25, 000.00                                 | .....                                                        | .....                                        | 25, 000.00                                                    | 82.97                                                   | .....                                                | 24, 917.03                                  |
| Sale of small-arms .....                          | ..... | .....     | .....              | 232.91                                     | .....                                                        | .....                                        | 232.91                                                        | 17.60                                                   | .....                                                | 215.31                                      |
| Testing Clark's defective turrets .....           | ..... | .....     | .....              | 7, 375.06                                  | .....                                                        | 21.68                                        | 7, 397.34                                                     | 1, 526.60                                               | .....                                                | 5, 870.74                                   |



| 1885                                                         | 24 | 583                     | 968.78       | 25,000.00     | 968.78       | 25,000.00     | 968.78    | 25,000.00    |
|--------------------------------------------------------------|----|-------------------------|--------------|---------------|--------------|---------------|-----------|--------------|
| Steel rifled breech-loading guns.....                        |    |                         |              |               |              |               |           |              |
| Purchase of steamer <i>Stiletto</i> .....                    |    |                         |              |               |              |               |           |              |
| Steel cruisers:                                              |    |                         |              |               |              |               |           |              |
| Construction and Repair.....                                 | 24 | 583                     | 24,647.46    | 95,861.00     |              | 130,709.33    |           | 72.27        |
| Machinery.....                                               | 24 | 154                     | 80,116.68    |               |              | 80,234.93     |           | 25           |
| Equipment and Recruiting.....                                |    |                         | 4,035.81     |               |              |               |           | 4,221.60     |
| Navigation.....                                              |    |                         | 27,810.12    |               |              |               |           | 8,971.93     |
| Ordnance.....                                                | 24 | 151                     | 369.57       | 91,137.00     |              | 18,877.98     |           | 25,088.32    |
| Ordnance, gun carriages for the <i>Chicago</i> .....         |    |                         | 10,000.00    |               |              | 67,848.43     |           | 9,884.85     |
| Ordnance, powder for the <i>Boston</i> .....                 |    |                         | 12,000.00    |               |              | 10,000.00     |           | 1,200.01     |
| Ordnance, labor.....                                         |    |                         | 25,000.00    |               |              | 28,252.54     |           |              |
| Ordnance, freight and materials.....                         |    |                         | 36,660.59    |               |              | 28,948.07     |           |              |
| Ordnance, foreign and domestic bills.....                    |    |                         | 5.60         |               |              |               |           | 8,129.53     |
| Ordnance, existing contracts.....                            |    |                         | 77,303.43    |               |              | 72,641.85     |           | 5.60         |
| Ordnance, U. S. steamer <i>Mohican</i> .....                 |    |                         | 2.05         |               |              |               |           | 4,701.63     |
| Care of monitors.....                                        |    |                         | 5,000.00     |               |              |               | 2.05      |              |
| Increase of the Navy: Vessels authorized March 3, 1885.....  |    |                         |              |               |              | 4,848.50      |           | 151.50       |
| Vessels and monitors, act August 3.....                      |    |                         |              |               |              |               |           |              |
| Equipment of vessels.....                                    | 24 | 215                     | 1,854,651.90 |               |              | 45,900.94     |           | 1,810,741.37 |
| Do.....                                                      | 24 | 151                     |              |               |              | 46,826.55     |           | 2,453,240.95 |
| Do.....                                                      | 24 | 297,301, }<br>305,307 } |              |               |              | 618,015.72    |           | 181,635.80   |
| Do.....                                                      | 24 | 267,301                 | 159,997.23   |               |              | 77,045.20     |           | 89,346.39    |
| Do.....                                                      | 24 |                         | 510.75       |               |              | 510.75        |           |              |
| Contingent, Equipment and Recruiting.....                    | 24 | 151                     |              | 20,000.00     |              | 9,585.43      |           | 10,421.07    |
| Do.....                                                      | 24 | 297,301, }<br>305,307 } |              |               |              | 3,058.10      |           | 20.09        |
| Do.....                                                      | 24 | 267                     | 3,015.76     |               |              | 434.62        |           | 44.09        |
| Do.....                                                      | 24 | 267,301                 | .02          | 476.79        |              | 2,484.05      |           | 131.96       |
| Do.....                                                      | 24 |                         |              | 2,616.01      |              | 598.84        |           | 6.22         |
| Do.....                                                      | 24 |                         | 2.64         | 605.06        |              |               |           | 2.64         |
| Civil establishment, Equipment and Recruiting.....           | 24 | 152                     |              | 16,800.00     |              | 16,062.46     |           | 959.45       |
| Do.....                                                      | 24 |                         |              |               |              | 61.17         |           | 61.17        |
| Do.....                                                      | 24 |                         |              |               |              | 436.78        |           |              |
| Transportation and recruiting, Equipment and Recruiting..... | 24 | 151                     |              | 25,000.00     |              | 24,357.25     |           | 834.01       |
| Do.....                                                      | 24 | 268                     | 11,816.34    |               |              | 4,098.69      |           | 10,019.41    |
| Do.....                                                      | 24 |                         | 263.36       | 8,499.50      |              | 9,227.26      |           | 87.00        |
| Do.....                                                      | 24 | 152                     |              | 170,000.00    |              | 563.04        |           |              |
| Do.....                                                      | 24 |                         | 13,277.97    |               |              | 159,889.29    |           | 10,627.31    |
| Do.....                                                      | 24 |                         | 1,396.56     |               |              | 10,870.95     |           | 2,413.41     |
| Do.....                                                      | 24 | 297                     |              | 318.29        |              | 210.57        |           | 107.72       |
| Do.....                                                      | 24 | 152                     |              | 62,000.00     |              | 56,667.42     |           | 5,332.58     |
| Do.....                                                      | 24 |                         |              |               |              | 84.50         |           | 26.85        |
| Civil establishment, Yards and Docks.....                    | 24 | 152                     |              | 20,000.00     |              |               | 459.73    |              |
| Do.....                                                      | 24 |                         |              |               |              | 19,800.87     |           | 199.13       |
| Do.....                                                      | 24 |                         | 14,698.70    |               |              | 9,999.90      |           | 4,698.80     |
| Do.....                                                      | 24 |                         | 2,196.17     |               |              |               | 2,196.17  |              |
| Carried forward.....                                         |    |                         | 4,749,339.38 | 12,850,539.61 | 1,476,716.14 | 19,076,595.13 | 63,994.17 | 6,890,185.41 |

\* And prior years.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                  | Year. | Statutes. |                        | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|----------------------------------------------------------------------|-------|-----------|------------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                                      |       | Vol.      | Page or sec- tion.     |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| NAVAL ESTABLISHMENT—continued.                                       |       |           |                        |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward.....                                                 |       |           |                        |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Naval station and coaling depot :<br>Port Royal, S. C.....           |       | 24        | 279                    | \$4,749,339 38                             | \$12,850,539.61                                              | \$1,476,716.04                               | \$19,076,595.03                                               | \$12,122,415.55                                         | \$63,994.17                                          | \$6,890,185.31                              |
| Isthmus of Panama.....                                               |       |           |                        | 4,205.62                                   | 4,000.00                                                     |                                              | 8,205.62                                                      | 6,273.00                                                |                                                      | 1,932.62                                    |
| Naval training station, Coaster's Harbor Isl- and, Rhode Island..... | 1887  | 24        | 238                    |                                            | 8,000.00                                                     |                                              | 8,000.00                                                      | 5,668.55                                                |                                                      | 2,331.45                                    |
| Do.....                                                              | 1886  |           |                        | 5,463.95                                   |                                                              |                                              | 5,463.95                                                      | 5,440.85                                                |                                                      | 23.10                                       |
| Do.....                                                              | 1885  |           |                        | 852.57                                     |                                                              |                                              | 852.57                                                        |                                                         | 852.57                                               |                                             |
| Naval War College.....                                               | 1887  | 24        | 238                    |                                            | 6,000.00                                                     |                                              | 6,000.00                                                      | 5,505.10                                                |                                                      | 494.90                                      |
| Do.....                                                              | 1886  |           |                        | 212.10                                     |                                                              | .25                                          | 212.35                                                        | 203.57                                                  |                                                      | 8.78                                        |
| Navy-yard:                                                           |       |           |                        |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Boston, Mass., dry-dock.....                                         | 1887  | 24        | 584                    |                                            | 31,000.00                                                    |                                              | 31,000.00                                                     |                                                         |                                                      | 31,000.00                                   |
| Brooklyn, N. Y.....                                                  | 1886  | 24        | 238                    |                                            | 100,000.00                                                   |                                              | 100,000.00                                                    | 31,623.47                                               |                                                      | 68,376.53                                   |
| Do.....                                                              | 1887  | 24        | 237                    | 30,000.00                                  |                                                              |                                              | 30,000.00                                                     | 29,999.99                                               |                                                      | .01                                         |
| Mare Island, California.....                                         | 1887  | 24        |                        |                                            | 213,595.00                                                   |                                              | 213,595.00                                                    | 89,663.40                                               |                                                      | 123,931.60                                  |
| Do.....                                                              | 1886  |           |                        | 67,789.13                                  |                                                              | 290.66                                       | 68,079.79                                                     | 28,374.48                                               |                                                      | 39,705.31                                   |
| Officers' quarters, navy-yard, Mare Island, Cal.....                 |       | 24        | 591                    |                                            | 15,000.00                                                    |                                              | 15,000.00                                                     |                                                         |                                                      | 15,000.00                                   |
| Timber dry-docks.....                                                |       | 24        | 584                    |                                            | 1,100,000.00                                                 |                                              | 1,100,000.00                                                  |                                                         |                                                      | 1,100,000.00                                |
| Naval Asylum, Philadelphia.....                                      | 1887  |           |                        | 12,815.14                                  |                                                              | 63,129.21                                    | 63,129.21                                                     | 47,038.61                                               |                                                      | 16,090.60                                   |
| Do.....                                                              | 1886  |           |                        | 3,123.63                                   |                                                              | 48.56                                        | 12,863.70                                                     | 11,901.95                                               |                                                      | 961.75                                      |
| Do.....                                                              | 1885  |           |                        |                                            |                                                              |                                              | 3,123.63                                                      |                                                         | 3,123.63                                             |                                             |
| Repairs and preservation at navy-yards.....                          | 1887  | 24        | 238                    |                                            | 125,000.00                                                   | 168.32                                       | 125,168.32                                                    | 123,549.18                                              |                                                      | 1 619.14                                    |
| Do.....                                                              | 1886  |           |                        | 3,351.85                                   |                                                              | 960.53                                       | 4,312.38                                                      | 982.11                                                  |                                                      | 3,330.27                                    |
| Do.....                                                              | 1885  |           |                        | 660.67                                     |                                                              |                                              | 660.67                                                        |                                                         | 660.67                                               |                                             |
| Enlistment bounties to seamen.....                                   | *1883 | 24        | 297,302 }<br>306,307 } |                                            |                                                              |                                              | 6,215.22                                                      | 6,215.22                                                |                                                      |                                             |
| Do.....                                                              | *1879 |           |                        | 8.33                                       |                                                              |                                              | 8.33                                                          |                                                         |                                                      | 8.33                                        |
| Do.....                                                              | *1878 |           |                        | 100.00                                     |                                                              |                                              | 100.00                                                        | 33.34                                                   |                                                      | 66.66                                       |
| Do.....                                                              | *1877 |           |                        | 33.35                                      |                                                              |                                              | 33.35                                                         |                                                         |                                                      | 33.35                                       |
| Medical department.....                                              | 1887  | 24        | 153                    |                                            | 55,000.00                                                    | 3,766.31                                     | 58,766.31                                                     | 41,470.03                                               |                                                      | 17,296.28                                   |
| Do.....                                                              | 1886  |           |                        | 15,522.54                                  |                                                              | 119.03                                       | 15,641.57                                                     | 4,598.83                                                |                                                      |                                             |
| Do.....                                                              | 1885  |           |                        | 3,569.47                                   |                                                              |                                              | 3,569.47                                                      | 80.07                                                   | 3,489.40                                             | 11,042.74                                   |
| Do.....                                                              | 1883  | 24        | 297,306 }              |                                            |                                                              |                                              | 325.59                                                        | 325.59                                                  |                                                      |                                             |
| Naval hospital fund.....                                             | 1887  | 24        | 153                    |                                            | 30,000.00                                                    |                                              | 30,000.00                                                     | 29 999.60                                               |                                                      | .40                                         |
| Do.....                                                              | 1886  |           |                        |                                            |                                                              |                                              | 5.46                                                          | 1.50                                                    |                                                      | 3.96                                        |
| Do.....                                                              | 1885  |           |                        | 2.99                                       |                                                              | 2.47                                         | 18.51                                                         | 19                                                      | 18.32                                                |                                             |
| Do.....                                                              |       |           |                        | 17.42                                      |                                                              | 1.09                                         | 233,038.91                                                    | 37,558.47                                               |                                                      | 195,480.44                                  |
| Repairs, Bureau of Medicine and Surgery.....                         | 1887  | 24        | 153                    | 145,370.73                                 |                                                              | 87,668.18                                    | 15,000.00                                                     | 14,887.42                                               |                                                      | 112.58                                      |
| Do.....                                                              | 1886  |           |                        | 877.25                                     |                                                              | 11.00                                        | 15,888.25                                                     | 710.35                                                  |                                                      | 177.90                                      |



|                                                     |        |    |         |              |               |              |           |               |            |               |
|-----------------------------------------------------|--------|----|---------|--------------|---------------|--------------|-----------|---------------|------------|---------------|
| Do                                                  | 1885   | 24 | 153     | 465.36       | 20,000.00     | 1.32         | 465.36    | 13,720.65     | 465.36     | 6,280.67      |
| Contingent, Medicine and Surgery                    | 1887   |    |         |              |               | 126.98       |           | 3,559.00      |            | 8,254.42      |
| Do                                                  | 1886   |    |         | 11,686.44    |               | .30          |           | 59.08         | 4,556.76   |               |
| Do                                                  | 1885   |    |         | 4,615.54     |               |              |           | 122.41        |            | 15.45         |
| Do                                                  | †1883  | 24 | 297     |              | 137.86        |              |           | 25.00         |            | 49,975.00     |
| Naval Hospital, Widow's Island, Maine               |        | 24 | 586     |              | 50,000.00     |              |           |               |            |               |
| Civil establishment, Bureau of Medicine and Surgery | 1885   |    |         | 345.26       |               |              |           |               | 345.26     |               |
| Do                                                  | †1884  |    |         |              |               | 2.67         |           |               | 2.67       |               |
| Provisions, Navy                                    | 1887   | 24 | 153     |              | 1,052,000.00  | 2,989.53     |           | 804,938.10    |            | 250,051.43    |
| Do                                                  | 1886   |    |         | 133,317.86   |               | 10,438.15    |           | 128,986.14    |            | 14,769.87     |
| Do                                                  | 1885   | 24 | 306     |              | 254.79        | 6,393.42     |           | 9,747.58      |            |               |
| Do                                                  | 1884   | 24 | 301,306 |              | 1,899.00      |              |           | 1,899.00      |            |               |
| Do                                                  | †1883  | 24 | 297     |              | 60.75         |              |           | 60.75         |            |               |
| Do                                                  | †1879  |    |         | 27.30        |               |              |           | 27.30         |            | 27.30         |
| Clothing, Navy                                      |        | 24 | 268     | 545,879.96   | 1,068.95      | 216,502.31   |           | 199,578.21    | 250,000.00 | 313,873.01    |
| Small stores, Bureau of Provisions and Clothing     |        | 24 | 268     | 160,264.02   | 30.26         | 68,234.10    |           | 49,936.37     | 75,000.00  | 103,592.01    |
| Contingent, Provisions and Clothing                 | 1887   | 24 | 153     |              | 50,000.00     | 325.38       |           | 24,282.17     |            | 26,043.21     |
| Do                                                  | 1886   |    |         | 10,340.64    |               | 563.46       |           | 4,969.42      |            | 5,934.68      |
| Do                                                  | 1885   |    |         | 2,032.44     |               | 24.05        |           | 17.52         | 2,038.97   |               |
| Do                                                  | †1883  | 24 | 301     |              | 883.42        |              |           | 851.40        |            | 32.02         |
| Do                                                  | {1887} | 24 | 587     |              | 20,000.00     |              |           | 16,634.41     |            | 3,365.59      |
| Civil establishment, Provisions and Clothing        | {1888} |    |         |              |               |              |           |               |            |               |
| Do                                                  | 1887   | 24 | 153     |              | 35,000.00     | 108.35       |           | 30,571.35     |            | 4,537.00      |
| Do                                                  | 1886   |    |         | 1.49         |               | .07          |           | 877,956.07    |            | 1.56          |
| Construction and Repair                             | 1887   | 24 | 153     |              | 900,000.00    | 25,219.23    |           | 33,602.34     |            | 47,263.16     |
| Do                                                  | 1886   |    |         | 23,813.80    |               | 9,792.26     |           | 5,286.44      |            | 3.72          |
| Do                                                  | 1885   |    |         | 1,669.63     |               | 3,616.81     |           |               |            |               |
| Do                                                  | †1884  |    |         | 56,644.10    |               | 689.47       |           |               | 689.47     |               |
| Do                                                  | †1878  |    |         |              |               |              |           |               |            |               |
| Repairs of vessels                                  |        | 24 | 587     |              | 200,000.00    |              |           | 111,647.57    |            | 56,644.10     |
| Civil establishment, Construction and Repair        | 1887   | 24 | 154     |              | 43,000.00     | .71          |           | 42,746.53     |            | 88,352.43     |
| Do                                                  | 1886   |    |         | 1,148.17     |               |              |           |               |            | 254.18        |
| Do                                                  | 1885   |    |         | 1,975.95     |               |              |           |               | 1,975.95   | 1,148.17      |
| Bureau of Steam Engineering                         | †1878  |    |         | 21,731.68    |               |              |           |               |            |               |
| Steam machinery                                     | 1887   | 24 | 154     |              | 763,000.00    | 8,453.36     |           | 713,100.09    |            | 21,731.68     |
| Do                                                  | 1886   |    |         | 254,816.41   |               | 5,261.61     |           | 113,678.34    |            | 58,353.27     |
| Do                                                  | 1885   |    |         | 41,182.62    |               | 21.18        |           | 35,455.64     | 5,748.16   | 146,399.68    |
| Do                                                  | †1883  | 24 | 297     |              | 3,934.72      |              |           | 3,308.15      |            | 626.57        |
| Do                                                  | †1886  | 24 | 216     |              | 1,000,000.00  |              |           | 59,690.35     |            | 940,309.65    |
| Contingent, Bureau of Steam Engineering             | 1887   | 24 | 154     |              | 500.00        |              |           |               |            | 500.00        |
| Do                                                  | 1886   |    |         | 1,000.00     |               |              |           | 800.18        |            | 199.82        |
| Do                                                  | 1885   |    |         | 1,000.00     |               |              |           |               | 1,000.00   |               |
| Civil establishment, Bureau of Steam Engineering    | 1887   | 24 | 154     |              | 27,667.25     |              |           | 27,660.07     |            | 7.18          |
| Carried forward                                     |        |    |         | 6,520,374.16 | 18,729,112.42 | 1,991,646.37 | 27,667.25 | 15,959,410.75 | 413,961.36 | 10,867,760.84 |

§ Act August 3.

† Act of June 14.

† And prior years.

\* Prior to July 1.



## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1886, AND OF THE APPROPRIATIONS, EXPENDITURES, ETC.—Continued.

| Specific objects of appropriations.                                                      | Year. | Statutes. |                            | Balances of ap- propriations July 1, 1886. | Appropri- ations for the fiscal year end- ing June 30, 1887. | Repayments made during the fiscal year 1887. | Aggregate available for the fiscal year ending June 30, 1887. | Payments dur- ing the fiscal year ending June 30, 1887. | Amounts car- ried to the surplus fund June 30, 1887. | Balances of appropri- ations June 30, 1887. |
|------------------------------------------------------------------------------------------|-------|-----------|----------------------------|--------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------|
|                                                                                          |       | Vol.      | Page or sec- tion.         |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| NAVAL ESTABLISHMENT—continued.                                                           |       |           |                            |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Brought forward                                                                          |       |           |                            |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Civil establishment, Bureau of Steam En- gineering                                       | 1886  |           |                            | \$6,520,374.16                             | \$18,729,112.42                                              | \$1,991,646.37                               | \$27,241,132.95                                               | \$15,959,410.75                                         | \$413,961.36                                         | \$10,867,760.84                             |
| Do                                                                                       | 1885  |           |                            | 1,000.00                                   |                                                              | 3.90                                         | 1,003.90                                                      |                                                         |                                                      | 1,003.90                                    |
| Prize money to captors                                                                   |       |           |                            | 1,000.17                                   |                                                              |                                              | 1,000.17                                                      |                                                         | 1,000.17                                             |                                             |
| Double turreted monitors                                                                 |       |           |                            | 482,620.11                                 |                                                              | 329.55                                       | 482,949.66                                                    | 5,594.52                                                |                                                      | 477,355.14                                  |
| Machinery, double turreted monitors                                                      |       |           |                            | 4,576.74                                   |                                                              | 5,558.10                                     | 10,134.84                                                     | 5,582.10                                                |                                                      | 4,552.74                                    |
| Extra pay to officers and others, Mexican war                                            |       |           |                            | 138,836.40                                 |                                                              |                                              | 138,836.40                                                    | 23,384.08                                               |                                                      | 115,452.32                                  |
| Increase of the Navy—                                                                    |       | 24        | 311                        |                                            | 15,079.06                                                    | 125.00                                       | 15,204.06                                                     | 15,204.06                                               |                                                      |                                             |
| Gun-boats and cruisers                                                                   |       | 24        | 592                        |                                            | 1,500,000.00                                                 |                                              | 1,500,000.00                                                  | 3,451.00                                                |                                                      | 1,496,549.00                                |
| Vessels for coast and harbor defense                                                     |       | 24        | 593                        |                                            | 1,000,000.00                                                 |                                              | 1,000,000.00                                                  |                                                         |                                                      | 1,000,000.00                                |
| Monitors and vessels                                                                     |       | 24        | 594                        |                                            | 2,420,000.00                                                 |                                              | 2,420,000.00                                                  |                                                         |                                                      | 2,420,000.00                                |
| Armament                                                                                 |       | 24        | 594                        |                                            | 2,128,362.00                                                 |                                              | 2,128,362.00                                                  |                                                         |                                                      | 2,128,362.00                                |
| Armor and gun steel                                                                      |       | 24        | 594                        |                                            | 4,000,000.00                                                 |                                              | 4,000,000.00                                                  | 70.86                                                   |                                                      | 3,999,929.14                                |
| Indemnity for lost clothing                                                              |       | 24        | { 270,296 }<br>{ 302,307 } |                                            | 2,667.49                                                     |                                              | 2,667.49                                                      | 2,667.49                                                |                                                      |                                             |
| Do                                                                                       | *1878 |           |                            | 40.00                                      |                                                              |                                              | 40.00                                                         |                                                         |                                                      | 40.00                                       |
| Do                                                                                       | *1877 |           |                            | 60.00                                      |                                                              |                                              | 60.00                                                         |                                                         |                                                      | 60.00                                       |
| Do                                                                                       | *1876 |           |                            | 120.00                                     |                                                              |                                              | 120.00                                                        |                                                         |                                                      | 120.00                                      |
| Bounty for destruction of enemies' vessels                                               | *1884 |           |                            | 53,204.35                                  |                                                              | 388.93                                       | 53,593.28                                                     | 2,142.06                                                |                                                      | 51,451.22                                   |
| Do                                                                                       | *1883 | 24        | { 297,301 }<br>{ 306,307 } |                                            | 656.91                                                       | 1.19                                         | 658.10                                                        | 656.91                                                  | 1.19                                                 |                                             |
| Do                                                                                       | *1880 |           |                            | 17.45                                      |                                                              |                                              | 17.45                                                         |                                                         |                                                      | 17.45                                       |
| Do                                                                                       | *1879 |           |                            | 43.12                                      |                                                              |                                              | 43.12                                                         | 11.96                                                   |                                                      | 31.16                                       |
| Do                                                                                       | *1878 |           |                            | 71.11                                      |                                                              |                                              | 71.11                                                         |                                                         |                                                      | 71.11                                       |
| Do                                                                                       | *1877 |           |                            | 27.46                                      |                                                              |                                              | 27.46                                                         |                                                         |                                                      | 27.46                                       |
| Destruction of clothing and bedding for sani- tary reasons                               |       | 24        | { 297,301 }<br>{ 306,307 } |                                            | 2,132.01                                                     |                                              | 2,132.01                                                      | 2,030.30                                                |                                                      | 101.71                                      |
| Removal and burial of remains of Lieuten- ant-Commander George W. De Long and companions |       |           |                            |                                            |                                                              |                                              |                                                               |                                                         |                                                      |                                             |
| Payment of Japanese award                                                                |       |           |                            | 15,394.71                                  |                                                              |                                              | 15,394.71                                                     |                                                         |                                                      | 15,394.71                                   |
| Navy pension fund                                                                        |       |           |                            | 32,302.14                                  |                                                              |                                              | 32,302.14                                                     |                                                         |                                                      | 32,302.14                                   |
| Mileage, Navy                                                                            |       | 24        | { 297,302 }<br>{ 306,307 } | 420,000.00                                 |                                                              |                                              | 420,000.00                                                    | 420,000.00                                              |                                                      |                                             |
| Search for steamer <i>Jeannette</i>                                                      |       |           |                            | 951.20                                     | 144,453.71                                                   |                                              | 145,404.91                                                    | 143,270.83                                              |                                                      | 2,134.08                                    |
| Relief of the children of O. H. Berryman                                                 |       |           |                            |                                            |                                                              | 2,448.65                                     | 2,448.65                                                      | 2,448.65                                                |                                                      |                                             |
| Reward for services of officers and crew of U. S. steamer <i>Rodgers</i>                 |       |           |                            | 12,367.84                                  |                                                              |                                              | 12,367.84                                                     |                                                         |                                                      | 12,367.84                                   |
|                                                                                          |       |           |                            | 1,251.90                                   |                                                              |                                              | 1,251.90                                                      |                                                         | 1,251.90                                             |                                             |



| Expenses in connection with the Arctic Expedition                   |    |     |  |  |  |  |  |  |                 |
|---------------------------------------------------------------------|----|-----|--|--|--|--|--|--|-----------------|
| Reward for services of the Lady Franklin Bay Expedition.            |    |     |  |  |  |  |  |  | 3,833.62        |
| Payment to owners of steamer <i>Druid</i> .                         |    |     |  |  |  |  |  |  | 25,000.00       |
| Payment to John Roach for use of shipyard.                          |    |     |  |  |  |  |  |  | 318.45          |
| Relief of survivors by wreck of U. S. steamer <i>Ashuelot</i> .     | 24 |     |  |  |  |  |  |  | 25,000.00       |
| Relief of survivors and others exploring steamer <i>Jeannette</i> . | 24 | 890 |  |  |  |  |  |  | 10,782.00       |
| Relief of Rachael J. Floyd.                                         | 24 | 882 |  |  |  |  |  |  | 16,056.28       |
| Relief of Fanny S. Conway.                                          | 24 | 917 |  |  |  |  |  |  | 510.00          |
| General account of advances.                                        | 24 | 903 |  |  |  |  |  |  | 270.00          |
|                                                                     |    |     |  |  |  |  |  |  | 5,007,358.70    |
|                                                                     |    |     |  |  |  |  |  |  | 3,764,306.31    |
| Total Naval Establishment.                                          |    |     |  |  |  |  |  |  | 441,533.07      |
|                                                                     |    |     |  |  |  |  |  |  | 20,916,771.55   |
| RECAPITULATION.                                                     |    |     |  |  |  |  |  |  |                 |
| Treasury.                                                           |    |     |  |  |  |  |  |  | \$18,015,087.59 |
| Diplomatic.                                                         |    |     |  |  |  |  |  |  | 877,472.90      |
| Judiciary.                                                          |    |     |  |  |  |  |  |  | 405,743.92      |
| Customs.                                                            |    |     |  |  |  |  |  |  | 2,966,017.27    |
| Interior (civil).                                                   |    |     |  |  |  |  |  |  | 3,525,294.72    |
| Internal revenue.                                                   |    |     |  |  |  |  |  |  | 626,575.45      |
| Public debt (redemption).                                           |    |     |  |  |  |  |  |  | 105.00          |
| Public debt (interest).                                             |    |     |  |  |  |  |  |  | 341,285.03      |
| Interior (Indians).                                                 |    |     |  |  |  |  |  |  | 4,088,915.54    |
| Interior (pensions).                                                |    |     |  |  |  |  |  |  | 15,714,848.36   |
| Military Establishment.                                             |    |     |  |  |  |  |  |  | 20,916,771.55   |
| Naval Establishment.                                                |    |     |  |  |  |  |  |  | 84,371,895.62   |
| Total.                                                              |    |     |  |  |  |  |  |  | 29,363,690.64   |

† Debit balances.

† Act July 7.

\* Prior to July 1.



## PUBLIC DEBT OF THE UNITED STATES OUTSTANDING JUNE 30, 1887.

|                                                                                                   | Receipts.    | Redemptions.   | Excess of receipts. | Excess of redemptions. | Outstanding.     |
|---------------------------------------------------------------------------------------------------|--------------|----------------|---------------------|------------------------|------------------|
| Old debt .....                                                                                    |              |                |                     |                        | \$55,943.36      |
| Treasury notes (prior to 1846) .....                                                              |              |                |                     |                        | 84,046.99        |
| Treasury notes, 1846 .....                                                                        |              |                |                     |                        | 6,900.00         |
| Treasury notes, 1847 .....                                                                        |              |                |                     |                        | 606.00           |
| Loan of 1847 .....                                                                                |              |                |                     |                        | 1,250.00         |
| Texas indemnity .....                                                                             |              |                |                     |                        | 20,000.00        |
| Mexican indemnity .....                                                                           |              |                |                     |                        | 1,104.91         |
| Bounty-land stock .....                                                                           |              |                |                     |                        | 7,575.00         |
| Treasury notes, 1857 .....                                                                        |              | \$1,000.00     |                     | \$1,000.00             | 2,600.00         |
| Loan of 1858 .....                                                                                |              |                |                     |                        | 2,000.00         |
| Loan of 1860 .....                                                                                |              |                |                     |                        | 10,000.00        |
| Treasury notes, March 2, 1861 .....                                                               |              | 500.00         |                     | 500.00                 | 3,900.00         |
| Loan of 1861 .....                                                                                |              | 2,000.00       |                     | 2,000.00               | 6,000.00         |
| Treasury notes (demand), 1861 .....                                                               |              | 315.00         |                     | 315.00                 | 57,130.00        |
| Treasury notes (legal tenders), 1862 .....                                                        | \$74,068,000 | 74,068,000.00  |                     |                        | 346,681,016.00   |
| Loan of July and August, 1861 .....                                                               |              | 64,850.00      |                     | 64,850.00              | 201,478.55       |
| Seven-thirties of 1861 .....                                                                      |              |                |                     |                        | 58,835.34        |
| Oregon war debt .....                                                                             |              | 100.00         |                     | 100.00                 | 3,850.00         |
| Five-twenties of 1862 .....                                                                       |              | 2,300.00       |                     | 2,300.00               | 187,650.00       |
| Temporary loan of 1862 .....                                                                      |              |                |                     |                        | 13,012,420.23    |
| Certificates of indebtedness, 1862 .....                                                          |              |                |                     |                        | 4,000.00         |
| Fractional currency, 1862 .....                                                                   |              | 7,123.15       |                     | 7,123.15               | 15,322,898.37    |
| One and two year notes, 1863 .....                                                                |              | 940.00         |                     | 940.00                 | 65,605.00        |
| Compound-interest notes .....                                                                     |              | 4,290.00       |                     | 4,290.00               | 192,880.00       |
| Loan (1881's) of 1863 .....                                                                       |              | 22,250.00      |                     | 22,250.00              | 25,050.00        |
| Ten-forties of 1864 .....                                                                         |              | 13,650.00      |                     | 13,650.00              | 70,450.00        |
| Seven-thirties of 1864 and 1865 .....                                                             |              | 700.00         |                     | 700.00                 | 135,379.88       |
| Five-twenties of June, 1864 .....                                                                 |              | 150.00         |                     | 150.00                 | 51,696.00        |
| Five-twenties of June, 1865 .....                                                                 |              | 8,000.00       |                     | 8,000.00               | 27,150.00        |
| Coin certificates (gold), 1863 .....                                                              |              | 9,687,428.09   |                     | 9,687,428.00           | 121,486,817.00   |
| Consols of 1865 .....                                                                             |              | 32,750.00      |                     | 32,750.00              | 179,600.00       |
| Consols of 1867 .....                                                                             |              | 68,400.00      |                     | 68,400.00              | 378,750.00       |
| Consols of 1868 .....                                                                             |              | 1,150.00       |                     | 1,150.00               | 73,400.00        |
| Three per cent. certificates .....                                                                |              |                |                     |                        | 5,000.00         |
| Navy pension fund .....                                                                           |              |                |                     |                        | 1,000,000.00     |
| Funded loan, 1881 .....                                                                           |              | 83,500.00      |                     | 83,500.00              | 177,150.00       |
| Certificate of deposits, 1872 .....                                                               | 28,480,000   | 37,900,000.00  |                     | 9,420,000.00           | 9,080,000.00     |
| Funded loan, 1891 .....                                                                           |              |                |                     |                        | 250,000,000.00   |
| Funded loan, 1907 .....                                                                           | 40,900       |                | \$40,900            |                        | 737,800,600.00   |
| Silver certificates .....                                                                         | 51,852,000   | 22,286,525.00  | 29,565,475          |                        | 145,543,150.00   |
| Refunding certificates .....                                                                      |              | 32,550.00      |                     | 32,550.00              | 175,250.00       |
| Loan of July 12, 1882 .....                                                                       |              | 127,612,850.00 |                     | 127,612,850.00         | 23,779,150.00    |
| Total .....                                                                                       | 154,440,900  | 271,901,321.15 | 29,606,375          | 147,066,796.15         | 1,665,978,276.63 |
| Amount of public debt outstanding June 30, 1887 .....                                             |              |                |                     |                        | 1,665,978,276.63 |
| Deduct amount held for reduction of fractional currency, act of June 21, 1879 .....               |              |                |                     |                        | 8,375,934.00     |
|                                                                                                   |              |                |                     |                        | 1,657,602,342.63 |
| Add Pacific railroad bonds .....                                                                  |              |                | 64,623,512.00       |                        |                  |
| Add discrepancy (1872) .....                                                                      |              |                | 250.00              |                        |                  |
|                                                                                                   |              |                |                     |                        | 64,623,762.00    |
|                                                                                                   |              |                |                     |                        | 1,722,226,104.63 |
| Deduct certificates held as cash, viz:                                                            |              |                |                     |                        |                  |
| Legal-tender .....                                                                                |              |                | 310,000.00          |                        |                  |
| Gold .....                                                                                        |              |                | 30,261,380.00       |                        |                  |
| Silver .....                                                                                      |              |                | 3,425,133.00        |                        |                  |
|                                                                                                   |              |                |                     |                        | 33,996,513.00    |
| Amount of public debt outstanding, as per public debt statement for the month of June, 1887 ..... |              |                |                     |                        | 1,688,229,591.63 |



**PUBLIC DEBT OF THE UNITED STATES FROM 1791 TO 1836, EMBRACING THE ISSUE AND REDEMPTION OF THE BONDED INDEBTEDNESS OF THE UNITED STATES FOR THE PAYMENT OF THE REVOLUTIONARY DEBT (FOREIGN AND DOMESTIC), MISSISSIPPI STOCK, LOUISIANA PURCHASE, UNITED STATES BANK STOCK, AND SIX PER CENT. NAVY STOCK.**

[For detailed statements of the principal of the debt, see "Statement of the Public Debt," issued by the Register's Office, as Treasury Department Executive Document No. 818, pages 55-70. The public debt, as stated in the table, page 146, Register's Report, 1885, for the 1791 *et sequitur*, is the unfunded amount of the indebtedness of the Government, and will therefore exhibit large discrepancies, year by year, with this table, which is the funded amount issued and paid of the obligations of the Government. Both statements, however, arrive at the same result in 1836, viz, \$272,793.02, being the amount of the debt then outstanding.]

| Year. | Issue.          | Discount.    | Total.          | Redemptions.  | Excess of issues over redemptions. | Excess of redemptions over issues. | Principal of debt at the close of year. |
|-------|-----------------|--------------|-----------------|---------------|------------------------------------|------------------------------------|-----------------------------------------|
| 1791  | \$15,460,608.37 | .....        | \$15,460,608.37 | \$818,919.92  | \$14,641,688.45                    | .....                              | \$14,641,688.45                         |
| 1792  | 5,332,101.91    | .....        | 5,332,101.91    | 1,979,799.94  | 3,352,301.97                       | .....                              | 17,993,990.42                           |
| 1793  | 1,124,000.00    | .....        | 1,124,000.00    | 2,286,301.06  | .....                              | \$1,162,301.06                     | 16,831,689.36                           |
| 1794  | 4,600,000.00    | .....        | 4,600,000.00    | 2,157,448.63  | 2,442,551.37                       | .....                              | 19,274,240.73                           |
| 1795  | 5,324,900.00    | .....        | 5,324,900.00    | 4,490,549.72  | 834,350.28                         | .....                              | 20,108,591.01                           |
| 1796  | 320,000.00      | .....        | 320,000.00      | 1,819,372.75  | .....                              | 1,499,372.75                       | 18,609,218.26                           |
| 1797  | 70,000.00       | \$10,000.00  | 80,000.00       | 1,681,400.00  | .....                              | 1,601,400.00                       | 17,007,818.26                           |
| 1798  | 230,000.00      | .....        | 230,000.00      | 305,539.55    | .....                              | 75,539.55                          | 16,932,278.71                           |
| 1799  | 5,079,200.00    | .....        | 5,079,200.00    | 360,000.00    | 4,719,200.00                       | .....                              | 21,651,478.71                           |
| 1800  | 1,852,900.00    | .....        | 1,852,900.00    | 600,000.00    | 1,252,900.00                       | .....                              | 22,904,378.71                           |
| 1801  | 231,300.00      | .....        | 231,300.00      | 1,201,500.00  | .....                              | 970,200.00                         | 21,934,178.71                           |
| 1802  | .....           | .....        | .....           | 2,482,394.92  | .....                              | 2,482,394.92                       | 19,451,783.79                           |
| 1803  | .....           | .....        | .....           | 3,500,427.39  | .....                              | 3,500,427.39                       | 15,951,356.40                           |
| 1804  | 11,250,000.00   | .....        | 11,250,000.00   | 1,926,200.00  | 9,323,800.00                       | .....                              | 25,275,156.40                           |
| 1805  | .....           | .....        | .....           | 2,565,909.63  | .....                              | 2,565,909.63                       | 22,709,246.77                           |
| 1806  | .....           | .....        | .....           | 1,450,800.00  | .....                              | 1,450,800.00                       | 21,258,446.77                           |
| 1807  | 2,719,178.61    | .....        | 2,719,178.61    | 3,108,907.62  | .....                              | 389,729.01                         | 20,868,717.76                           |
| 1808  | 5,434,723.21    | .....        | 5,434,723.21    | 2,535,106.57  | 2,899,616.64                       | .....                              | 23,768,334.40                           |
| 1809  | .....           | .....        | .....           | 5,104,631.78  | .....                              | 5,104,631.78                       | 18,663,702.62                           |
| 1810  | 2,750,000.00    | .....        | 2,750,000.00    | 1,346,456.96  | 1,403,543.04                       | .....                              | 20,067,245.66                           |
| 1811  | .....           | .....        | .....           | 6,814,218.00  | .....                              | 6,814,218.00                       | 13,253,027.66                           |
| 1812  | 15,583,020.58   | .....        | 15,583,020.58   | 1,588,199.97  | 13,994,820.61                      | .....                              | 27,247,848.27                           |
| 1813  | 26,423,761.14   | 2,109,377.43 | 28,533,138.57   | 2,288,679.34  | 26,244,459.23                      | .....                              | 53,492,307.50                           |
| 1814  | 23,377,826.00   | 2,982,477.20 | 26,360,303.20   | 6,099,036.05  | 20,261,267.15                      | .....                              | 73,753,574.65                           |
| 1815  | 37,115,269.48   | 1,076,826.97 | 38,192,096.45   | 4,516,838.06  | 33,675,258.39                      | .....                              | 107,398,833.04                          |
| 1816  | 11,990,121.00   | 682,689.88   | 12,672,810.88   | 11,560,812.85 | 1,111,998.03                       | .....                              | 108,510,831.07                          |
| 1817  | 8,092,316.38    | .....        | 8,092,316.38    | 25,895,013.70 | .....                              | 17,802,697.32                      | 90,708,133.75                           |
| 1818  | 25,281.21       | .....        | 25,281.21       | 6,401,006.36  | .....                              | 6,375,725.15                       | 84,332,408.60                           |
| 1819  | 59,376.62       | .....        | 59,376.62       | 7,540,362.07  | .....                              | 7,480,985.45                       | 76,851,423.15                           |
| 1820  | 3,240,742.73    | .....        | 3,240,742.73    | 3,253,641.92  | .....                              | 12,899.19                          | 76,838,523.96                           |
| 1821  | 4,740,106.54    | .....        | 4,740,106.54    | 2,779,804.60  | 1,960,301.94                       | .....                              | 78,798,825.90                           |
| 1822  | 58,962.32       | .....        | 58,962.32       | 2,165,934.74  | .....                              | 2,106,972.42                       | 76,691,853.48                           |
| 1823  | 2,413.62        | .....        | 2,413.62        | 11,690.07     | .....                              | 9,276.45                           | 76,682,577.03                           |
| 1824  | 8,855,370.34    | .....        | 8,855,370.34    | 8,119,278.62  | 736,091.72                         | .....                              | 77,418,668.75                           |
| 1825  | 5,609,925.90    | .....        | 5,609,925.90    | 14,658,757.22 | .....                              | 9,048,831.32                       | 68,369,837.43                           |



## PUBLIC DEBT OF THE UNITED STATES FROM 1791 TO 1836, ETC.—Continued.

| Year.       | Issue.         | Discount.      | Total.         | Redemptions.   | Excess of issues over redemptions. | Excess of redemptions over issues. | Principal of debt at the close of year. |
|-------------|----------------|----------------|----------------|----------------|------------------------------------|------------------------------------|-----------------------------------------|
| 1826 .....  | \$1,539,336.16 | .....          | \$1,539,336.16 | \$7,000,404.42 | .....                              | \$5,461,068.26                     | \$62,908,769.17                         |
| 1827 .....  | .....          | .....          | .....          | 7,103,952.85   | .....                              | 7,103,952.85                       | 55,804,816.32                           |
| 1828 .....  | .....          | .....          | .....          | 5,961,349.33   | .....                              | 5,961,349.33                       | 49,843,466.99                           |
| 1829 .....  | .....          | .....          | .....          | 11,073,278.44  | .....                              | 11,073,278.44                      | 38,770,188.55                           |
| 1830 .....  | .....          | .....          | .....          | 12,422,713.29  | .....                              | 12,422,713.29                      | 26,347,475.26                           |
| 1831 .....  | .....          | .....          | .....          | 10,654,856.93  | .....                              | 10,654,856.93                      | 15,692,618.33                           |
| 1832 .....  | .....          | .....          | .....          | 5,993,646.44   | .....                              | 5,993,646.44                       | 9,698,971.89                            |
| 1833 .....  | .....          | .....          | .....          | 3,283,896.77   | .....                              | 3,283,896.77                       | 6,415,075.12                            |
| 1834 .....  | .....          | .....          | .....          | 2,424,253.11   | .....                              | 2,424,253.11                       | 3,990,822.01                            |
| 1835 .....  | .....          | .....          | .....          | 3,912,496.58   | .....                              | 3,912,496.58                       | 78,325.43                               |
| 1836 .....  | .....          | .....          | .....          | 47,667.36      | .....                              | 47,667.36                          | *30,658.07                              |
| Total ..... | 208,492,742.12 | \$6,861,371.48 | 215,354,113.60 | 215,323,455.53 | \$138,824,148.82                   | 138,793,490.75                     | .....                                   |

|                                                                         |             |                                                                         |              |
|-------------------------------------------------------------------------|-------------|-------------------------------------------------------------------------|--------------|
| *Amount outstanding 1836 .....                                          | \$30,658.07 | Forward .....                                                           | \$215,128.02 |
| Add over-redemptions (Bayley, page 189) .....                           | 44,175.46   | Debt outstanding 1836, still unredeemed, viz:                           |              |
|                                                                         |             | Bayley, page 189, as above .....                                        | \$1,907.20   |
| Deduct short redemptions (Bayley, page 189) .....                       | \$46,221.01 | Three per cent., 6 per cent., and deferred 6 per cent. (Bay-            |              |
| Outstanding (Bayley, page 189) .....                                    | 1,907.20    | ley, page 110) .....                                                    | 55,757.80    |
|                                                                         |             |                                                                         | 57,665.00    |
| Interest and reimbursement, domestic debt (unfunded) .....              | 26,705.32   | Correct amount outstanding 1836 .....                                   | 272,793.02   |
| Three per cent., 6 per cent., and deferred 6 per cent. (unfunded) ..... | 133,841.55  | Amount outstanding 1836, as per Register's Report, 1885, page 146 ..... | 336,957.83   |
| Interest on old funded debt (unfunded) .....                            | 42,231.32   | Deduct interest (not included) .....                                    | 64,164.81    |
| Reimbursing registered debt (unfunded) .....                            | 8,343.45    | Corrected principal of debt outstanding January 1, 1837 .....           | 272,793.02   |
| Debt outstanding 1836, subsequently redeemed .....                      | 4,006.38    |                                                                         |              |
|                                                                         | 215,128.02  |                                                                         |              |



**PRINCIPAL OF THE PUBLIC DEBT ON THE 1st OF JANUARY OF EACH YEAR FROM 1837 TO 1843, AND ON THE 1st OF JULY OF EACH YEAR FROM 1843 TO 1857.**

[For detailed statements of the principal of the public debt see "Statement of the Register's Office, as Treasury Department Executive Document No. 818, pages 71-88.]

| Year | Received from loans.   | No money received in the Treasury. Discounts, etc. | Net receipts, including discount, etc. | Redemptions.     | Excess of net receipts. | Excess of redemptions. | Principal of debt.     |
|------|------------------------|----------------------------------------------------|----------------------------------------|------------------|-------------------------|------------------------|------------------------|
| 1836 | <i>a</i> \$272, 793.02 |                                                    | <i>a</i> \$272, 793.02                 |                  | <i>a</i> \$272, 793.02  |                        | <i>a</i> \$272, 793.02 |
| 1837 | 2, 992, 989.15         |                                                    | 2, 992, 989.15                         | \$21, 822.91     | 2, 971, 166.24          |                        | 3, 243, 959.26         |
| 1838 | 12, 716, 820.86        |                                                    | 12, 716, 820.86                        | 5, 590, 723.79   | 7, 126, 097.07          |                        | 10, 370, 056.33        |
| 1839 | 3, 857, 276.21         |                                                    | 3, 857, 276.21                         | 10, 718, 153.53  |                         | \$6, 860, 877.32       | 3, 509, 179.01         |
| 1840 | 5, 589, 547.51         |                                                    | 5, 589, 547.51                         | 3, 912, 015.79   | 1, 677, 531.72          |                        | 5, 186, 710.73         |
| 1841 | 13, 659, 317.38        |                                                    | 13, 659, 317.38                        | 5, 315, 712.19   | 8, 343, 605.19          |                        | 13, 530, 315.92        |
| 1842 | 14, 808, 735.64        |                                                    | 14, 808, 735.64                        | 7, 801, 990.09   | 7, 006, 745.55          |                        | 20, 537, 061.47        |
| 1843 | 12, 479, 708.36        |                                                    | 12, 522, 126.16                        | 338, 012.64      | 12, 184, 113.52         |                        | 32, 721, 174.99        |
| 1844 | 1, 877, 181.35         | <i>b</i> \$42, 417.80                              | 1, 877, 181.35                         | 11, 158, 450.85  |                         | 9, 281, 269.50         | 23, 439, 905.49        |
| 1845 |                        |                                                    |                                        | 7, 536, 349.49   |                         | 7, 536, 349.49         | 15, 903, 556.00        |
| 1846 |                        |                                                    |                                        | 375, 100.04      |                         | 375, 100.04            | 15, 528, 455.96        |
| 1847 | 28, 872, 399.45        | <i>c</i> 23, 289.86                                | 28, 895, 689.31                        | 5, 596, 067.65   | 23, 299, 621.66         |                        | 38, 828, 077.62        |
| 1848 | 21, 256, 700.00        |                                                    | 21, 256, 700.00                        | 13, 038, 372.54  | 8, 218, 327.46          |                        | 47, 046, 405.08        |
| 1849 | 28, 588, 750.00        | <i>d</i> 233, 075.00                               | 28, 821, 825.00                        | 12, 804, 828.54  | 16, 016, 996.46         |                        | 63, 063, 401.54        |
| 1850 | 4, 045, 950.00         |                                                    | 4, 045, 950.00                         | 3, 655, 035.14   | 390, 914.86             |                        | 63, 454, 316.40        |
| 1851 | 203, 400.00            | <i>e</i> 4, 303, 573.92                            | 5, 506, 973.92                         | 654, 951.45      | 4, 852, 022.47          |                        | 68, 306, 338.87        |
| 1852 | 46, 300.00             |                                                    | 46, 300.00                             | 2, 151, 754.31   |                         | 2, 105, 454.31         | 66, 200, 884.56        |
| 1853 | 16, 350.00             |                                                    | 16, 350.00                             | 6, 412, 574.01   |                         | 6, 396, 224.01         | 59, 804, 660.55        |
| 1854 | 3, 297.81              | <i>f</i> 9, 951.67                                 | 13, 249.48                             | 17, 574, 144.76  |                         | 17, 560, 895.28        | 42, 243, 765.27        |
| 1855 | 800.00                 |                                                    | 800.00                                 | 6, 656, 065.86   |                         | 6, 655, 265.86         | 35, 588, 499.41        |
| 1856 | 200.00                 |                                                    | 200.00                                 | 3, 614, 618.66   |                         | 3, 614, 418.66         | 31, 974, 080.75        |
| 1857 | 3, 900.00              |                                                    | 3, 900.00                              | 9, 276, 606.05   |                         | 3, 272, 706.05         | 28, 701, 374.70        |
| 1858 | 23, 717, 300.00        |                                                    | 23, 717, 300.00                        | 7, 505, 250.82   | 16, 212, 049.18         |                        | 44, 913, 423.88        |
| 1859 | 28, 287, 500.00        |                                                    | 28, 287, 500.00                        | 14, 702, 543.15  | 13, 584, 956.85         |                        | 58, 498, 380.73        |
| 1860 | 20, 776, 800.00        |                                                    | 20, 776, 800.00                        | 14, 431, 350.00  | 6, 345, 450.00          |                        | 64, 843, 830.73        |
| 1861 | 41, 861, 709.74        | <i>g</i> 2, 019, 776.10                            | 43, 881, 485.84                        | 18, 142, 900.00  | 25, 738, 585.84         |                        | 90, 582, 416.57        |
| 1862 | 529, 692, 460.50       |                                                    | 529, 692, 460.50                       | 96, 096, 922.09  | 433, 595, 538.41        |                        | 524, 177, 954.98       |
| 1863 | 776, 682, 361.57       |                                                    | 776, 682, 361.57                       | 181, 086, 635.07 | 595, 595, 726.50        |                        | 1, 119, 773, 681.48    |
| 1864 | 1, 128, 834, 245.97    | <i>h</i> 45, 000.00                                | 1, 128, 879, 245.97                    | 432, 822, 014.03 | 696, 057, 231.94        |                        | 1, 815, 830, 913.42    |
| 1865 | 1, 472, 224, 740.85    | <i>i</i> 4, 234, 599.38                            | 1, 476, 459, 440.23                    | 607, 361, 241.68 | 869, 098, 098.55        |                        | 2, 684, 929, 011.97    |

*a* Principal of debt, as assumed, Finance Report, 1871, \$336,957.83; deduct items of \$9,900, war bounty stock; \$51.67, interest on old debt—repayments.

interest not included, \$64,164.81; remainder, \$272,793.02. (see previous table for explanation of this.)

*b* \$42,417.80, discount on loan of 1842.

*c* \$23,289.86, purloined Treasury notes twice redeemed.

*d* \$233,075, war bounty stock.

*e* \$5,000,000, Texan indemnity bonds; \$303,573.92, Mexican bonds.

*f* \$45,000 seven-thirty notes of 1861, returned by Treasurer as not issued, and canceled.

*g* \$2,019,776.10, discount on bonds of February 8, 1861.

*h* \$45,000 seven-thirty notes of 1861, returned by Treasurer as not issued, and canceled.

*i* \$4,204,599.38, discount on loan of July and August, 1861; \$30,000, bonds issued in lieu of bonds stolen, Plainfield Bank of New Jersey.



## PRINCIPAL OF THE PUBLIC DEBT ON THE 1st OF JANUARY OF EACH YEAR FROM 1837 TO 1843, ETC.—Continued.

| Year. | Received from loans. | No money received in the Treasury. Discounts, etc. | Net receipts, including discount, etc. | Redemptions.       | Excess of net receipts. | Excess of redemptions. | Principal of debt. |
|-------|----------------------|----------------------------------------------------|----------------------------------------|--------------------|-------------------------|------------------------|--------------------|
| 1866  | \$712,851,553.05     | j \$971,247.00                                     | \$711,880,306.05                       | \$620,263,249.10   | \$91,617,056.95         | .....                  | \$2,776,546,068.92 |
| 1867  | 640,426,910.29       | .....                                              | 640,426,910.29                         | 735,536,980.11     | .....                   | \$95,110,069.82        | 2,681,435,999.10   |
| 1868  | 625,111,433.20       | k 1,000,500.00                                     | 626,111,933.20                         | 692,549,685.88     | .....                   | 66,437,752.68          | 2,614,998,246.42   |
| 1869  | 238,678,081.06       | .....                                              | 238,678,081.06                         | { 71,000.00 }      | .....                   | 23,235,637.25          | 2,591,762,609.17   |
| 1870  | 285,474,496.00       | .....                                              | 285,474,496.00                         | 261,912,718.31     | .....                   | 107,779,786.13         | 2,483,982,823.04   |
| 1871  | 268,810,131.49       | .....                                              | 268,810,131.49                         | { 393,254,282.13 } | .....                   | 130,771,490.72         | 2,353,211,332.32   |
| 1872  | 305,047,054.00       | .....                                              | 305,047,054.00                         | { 399,545,278.67 } | .....                   | 99,960,253.54          | 2,253,251,078.78   |
| 1873  | 214,931,017.00       | .....                                              | 214,931,017.00                         | 405,007,307.54     | .....                   | 18,768,335.58          | 2,234,482,743.20   |
| 1874  | 439,272,535.46       | .....                                              | 439,272,535.46                         | 233,699,352.58     | .....                   | .....                  | 2,251,690,218.43   |
| 1875  | 387,971,556.00       | .....                                              | 387,971,556.00                         | 422,065,060.23     | 17,207,475.23           | .....                  | 2,232,234,281.95   |
| 1876  | 397,455,808.00       | .....                                              | 397,455,808.00                         | 407,877,492.48     | .....                   | 19,405,936.48          | 2,180,394,817.15   |
| 1877  | 348,871,749.00       | .....                                              | 348,871,749.00                         | 449,345,272.80     | .....                   | 51,889,464.80          | 2,205,301,142.10   |
| 1878  | 404,581,201.00       | .....                                              | 404,581,201.00                         | 323,965,424.05     | 24,906,324.95           | .....                  | 2,256,205,398.20   |
| 1879  | 792,807,643.00       | .....                                              | 792,807,643.00                         | 353,676,914.90     | 50,904,256.10           | .....                  | 2,349,567,232.04   |
| 1880  | 211,814,103.00       | .....                                              | 211,814,103.00                         | 699,445,809.16     | .....                   | .....                  | 2,128,791,054.63   |
| 1881  | 113,750,534.00       | .....                                              | 113,750,534.00                         | 432,590,280.41     | .....                   | 220,776,177.41         | 2,077,389,253.58   |
| 1882  | 120,945,724.00       | .....                                              | 120,945,724.00                         | 165,152,335.05     | .....                   | 51,401,801.05          | 1,926,688,678.03   |
| 1883  | 555,942,564.00       | .....                                              | 555,942,564.00                         | 271,646,299.55     | .....                   | 150,700,575.55         | 1,892,547,412.07   |
| 1884  | 206,877,886.00       | .....                                              | 206,877,886.00                         | 590,083,829.96     | .....                   | 34,141,265.96          | 1,838,904,607.57   |
| 1885  | 245,196,303.00       | .....                                              | 245,196,303.00                         | 260,520,690.50     | .....                   | 53,642,804.50          | 1,872,340,557.14   |
| 1886  | 116,314,850.00       | .....                                              | 116,314,850.00                         | 211,760,353.43     | 33,435,949.57           | .....                  | 1,783,438,697.78   |
| 1887  | 154,440,900.00       | .....                                              | 154,440,900.00                         | 205,216,709.36     | 39,850.00               | 88,941,709.36          | 1,665,978,276.63   |
| Total | 11,960,943,567.92    | 11,940,936.73                                      | 11,972,884,504.65                      | 10,306,906,228.02  | 3,089,666,694.13        | 1,423,688,417.50       | .....              |

{ Premiums of five-twenty bonds of 1865, erroneously included ..... \$995,247  
 Old demand notes, stolen and recirculated ..... \$18,000  
 Legal-tender notes, stolen and recirculated ..... 6,000  
 { ..... 24,000  
 Net amount erroneously included ..... 971,247  
 k Navy pension fund, \$1,000,000; lost note of 1860, \$500.

l \$1,000, being a donation of Peters applied to redemption of five-twenties,  
 June 30, 1864.  
 { Part of principal, certificates of indebtedness ..... \$36,483.54  
 Deduct excess of expenditures, two-year notes of 1863 ..... 140.00  
 { ..... 36,343.54



EXPENSES OF COLLECTING THE REVENUE FROM CUSTOMS, BY DISTRICTS FOR THE  
FISCAL YEAR ENDING JUNE 30, 1887.

|                               |              |              |
|-------------------------------|--------------|--------------|
| Portland, Me .....            | \$75,955.78  |              |
| Belfast, Me .....             | 3,470.87     |              |
| York, Me .....                | 319.40       |              |
| Kennebunk, Me .....           | 729.60       |              |
| Bangor, Me .....              | 11,195.38    |              |
| Aroostook, Me .....           | 9,222.00     |              |
| Passamaquoddy, Me .....       | 19,765.65    |              |
| Machias, Me .....             | 2,065.04     |              |
| Waldoborough, Me .....        | 5,952.06     |              |
| Saco, Me .....                | 625.25       |              |
| Frenchman's Bay, Me .....     | 4,562.39     |              |
| Wiscasset, Me .....           | 3,536.38     |              |
| Castine, Me .....             | 4,436.58     |              |
| Bath, Me .....                | 8,687.32     |              |
|                               |              | \$150,523.70 |
| Portsmouth, N. H .....        |              | 8,078.52     |
| Vermont, Vt .....             |              | 40,151.61    |
| New Bedford, Mass .....       | 3,600.84     |              |
| Fall River, Mass .....        | 3,836.24     |              |
| Edgartown, Mass .....         | 2,490.62     |              |
| Plymouth, Mass .....          | 2,871.24     |              |
| Salem, Mass .....             | 7,528.18     |              |
| Nantucket, Mass .....         | 645.92       |              |
| Barnstable, Mass .....        | 5,068.93     |              |
| Newburyport, Mass .....       | 2,411.70     |              |
| Marblehead, Mass .....        | 2,339.86     |              |
| Gloucester, Mass .....        | 9,147.59     |              |
| Boston, Mass .....            | 692,452.02   |              |
|                               |              | 732,393.14   |
| Newport, R. I .....           | 1,990.85     |              |
| Bristol, R. I .....           | 1,034.71     |              |
| Providence, R. I .....        | 19,363.20    |              |
|                               |              | 22,388.76    |
| New Haven, Conn .....         | 15,300.89    |              |
| Fairfield, Conn .....         | 1,432.52     |              |
| Stonington, Conn .....        | 3,226.27     |              |
| Middletown, Conn .....        | 16,989.02    |              |
| New London, Conn .....        | 4,311.64     |              |
|                               |              | 41,260.34    |
| Buffalo, N. Y .....           | 67,514.41    |              |
| Dunkirk, N. Y .....           | 2,219.45     |              |
| Port Jefferson, N. Y .....    | 1.29         |              |
| Niagara, N. Y .....           | 45,326.04    |              |
| Albany, N. Y .....            | 11,975.69    |              |
| Oswegatchie, N. Y .....       | 20,066.74    |              |
| Patchogue, N. Y .....         | 1.30         |              |
| New York, N. Y .....          | 2,951,616.38 |              |
| Genesee, N. Y .....           | 19,844.91    |              |
| Cape Vincent, N. Y .....      | 10,611.13    |              |
| Oswego, N. Y .....            | 38,230.28    |              |
| Champlain, N. Y .....         | 30,212.77    |              |
| Sag Harbor, N. Y .....        | 1,148.18     |              |
|                               |              | 3,198,768.57 |
| Newark, N. J .....            | 2,640.78     |              |
| Bridgeton, N. J .....         | 290.08       |              |
| Perth Amboy, N. J .....       | 6,857.20     |              |
| Burlington, N. J .....        | 285.35       |              |
| Little Egg Harbor, N. J ..... | 1,261.75     |              |
| Great Egg Harbor, N. J .....  | 1,782.36     |              |
|                               |              | 13,117.52    |
| Erie, Pa .....                | 5,035.16     |              |
| Pittsburgh, Pa .....          | 20,101.95    |              |
| Philadelphia, Pa .....        | 411,928.59   |              |
|                               |              | 437,065.70   |
| Delaware, Del .....           |              | 7,430.37     |
| Baltimore, Md .....           | 273,919.31   |              |
| Annapolis, Md .....           | 1,308.40     |              |
| Eastern, Md .....             | 2,598.35     |              |
|                               |              | 277,826.06   |
| Georgetown, D. C .....        |              | 6,147.73     |
| Petersburgh, Va .....         | 3,085.00     |              |
| Tappahannock, Va .....        | 957.21       |              |
| Yorktown, Va .....            | 7,045.07     |              |
| Norfolk, Va .....             | 13,982.30    |              |
| Alexandria, Va .....          | 2,293.35     |              |
| Richmond, Va .....            | 7,631.62     |              |
| Cherrystone, Va .....         | 2,362.31     |              |
|                               |              | 37,356.86    |
| Wheeling, W. Va .....         |              | 1,295.71     |
| Beaufort, N. C .....          | 3,734.18     |              |
| Wilmington, N. C .....        | 9,384.97     |              |
| Pamlico, N. C .....           | 4,767.07     |              |
| Albemarle, N. C .....         | 3,135.50     |              |
|                               |              | 21,021.72    |



## EXPENSES OF COLLECTING THE REVENUE FROM CUSTOMS, ETC.—Continued.

|                                                          |             |                     |
|----------------------------------------------------------|-------------|---------------------|
| Charleston, S. C .....                                   | \$16,808.00 |                     |
| Beaufort, S. C .....                                     | 5,500.26    |                     |
| Georgetown, S. C .....                                   | 4,920.15    |                     |
|                                                          |             | \$27,228.41         |
| Brunswick, Ga .....                                      | 5,561.10    |                     |
| Savannah, Ga .....                                       | 16,870.23   |                     |
| Saint Mary's, Ga .....                                   | 1,873.07    |                     |
| Atlanta, Ga .....                                        | 1,099.93    |                     |
|                                                          |             | 25,404.33           |
| Apalachicola, Fla .....                                  | 3,652.70    |                     |
| Saint Augustine, Fla .....                               | 1,244.35    |                     |
| Key West, Fla .....                                      | 42,049.55   |                     |
| Saint John's, Fla .....                                  | 3,817.39    |                     |
| Pensacola, Fla .....                                     | 10,602.56   |                     |
| Fernandina, Fla .....                                    | 3,247.56    |                     |
| Saint Mark's, Fla .....                                  | 4,927.72    |                     |
|                                                          |             | 69,541.83           |
| Mobile, Ala .....                                        |             | 16,131.32           |
| Pearl River, Miss .....                                  | 6,484.61    |                     |
| Natchez, Miss .....                                      | 502.20      |                     |
| Vicksburg, Miss .....                                    | 616.40      |                     |
|                                                          |             | 7,603.21            |
| Teche, La .....                                          | 6,248.61    |                     |
| New Orleans, La .....                                    | 238,127.70  |                     |
|                                                          |             | 244,376.31          |
| Corpus Christi, Tex .....                                | 24,518.04   |                     |
| Brazos de Santiago, Tex .....                            | 34,843.38   |                     |
| Paso del Norte, Tex .....                                | 38,802.04   |                     |
| Galveston, Tex .....                                     | 38,418.62   |                     |
| Saluria, Tex .....                                       | 18,476.13   |                     |
|                                                          |             | 155,058.21          |
| Chattanooga, Tenn .....                                  | 479.58      |                     |
| Memphis, Tenn .....                                      | 3,549.66    |                     |
| Nashville, Tenn .....                                    | 309.71      |                     |
|                                                          |             | 4,338.95            |
| Paducah, Ky .....                                        | 380.43      |                     |
| Louisville, Ky .....                                     | 17,739.34   |                     |
|                                                          |             | 18,119.77           |
| Miami, Ohio .....                                        | 6,307.40    |                     |
| Cincinnati, Ohio .....                                   | 48,902.05   |                     |
| Sandusky, Ohio .....                                     | 3,848.53    |                     |
| Cuyahoga, Ohio .....                                     | 18,747.15   |                     |
|                                                          |             | 77,805.13           |
| Huron, Mich .....                                        | 37,381.28   |                     |
| Superior, Mich .....                                     | 13,966.25   |                     |
| Detroit, Mich .....                                      | 54,434.04   |                     |
| Michigan, Mich .....                                     | 6,393.31    |                     |
|                                                          |             | 112,174.88          |
| Evansville, Ind .....                                    | 1,371.50    |                     |
| Indianapolis, Ind .....                                  | 6,563.63    |                     |
|                                                          |             | 7,935.13            |
| Galena, Ill .....                                        | 212.32      |                     |
| Chicago, Ill .....                                       | 125,783.25  |                     |
|                                                          |             | 125,995.57          |
| Milwaukee, Wis .....                                     | 14,506.86   |                     |
| La Crosse, Wis .....                                     | 1,458.35    |                     |
|                                                          |             | 15,965.21           |
| Minnesota, Minn .....                                    | 5,137.83    |                     |
| Duluth, Minn .....                                       | 4,106.01    |                     |
|                                                          |             | 9,243.84            |
| Dubuque, Iowa .....                                      | 229.00      |                     |
| Burlington, Iowa .....                                   | 371.06      |                     |
|                                                          |             | 600.06              |
| Kansas City, Mo .....                                    | 7,057.54    |                     |
| Saint Louis, Mo .....                                    | 56,940.02   |                     |
| Saint Joseph, Mo .....                                   | 4,091.86    |                     |
|                                                          |             | 68,089.42           |
| Puget Sound, Wash .....                                  |             | 36,329.17           |
| Montana and Idaho .....                                  |             | 1,767.75            |
| Sitka, Alaska .....                                      |             | 13,610.30           |
| Denver, Colo .....                                       |             | 5,895.28            |
| Southern Oregon .....                                    | 3,373.20    |                     |
| Oregon, Oregon .....                                     | 10,178.57   |                     |
| Yaquina, Oregon .....                                    | 1,280.04    |                     |
| Willamette, Oregon .....                                 | 24,193.43   |                     |
|                                                          |             | 39,025.24           |
| Omaha, Nebr .....                                        |             | 1,620.12            |
| San Diego, Cal .....                                     | 8,829.55    |                     |
| Wilmington, Cal .....                                    | 11,077.76   |                     |
| San Francisco, Cal .....                                 | 375,160.84  |                     |
| Humboldt, Cal .....                                      | 2,789.60    |                     |
|                                                          |             | 397,857.75          |
| Amount paid by disbursing agents for salaries, etc ..... | 178,715.60  |                     |
| Contingent expenses and fees in customs cases .....      | 18,580.18   |                     |
| Transportation .....                                     | 211.28      |                     |
| Miscellaneous, rent, stationery, etc .....               | 181,751.18  |                     |
|                                                          |             | 379,258.24          |
| <b>Total net expenditures .....</b>                      |             | <b>6,855,801.74</b> |



EXPENDITURES FOR ASSESSING AND COLLECTING THE INTERNAL REVENUE FOR THE  
FISCAL YEAR ENDING JUNE 30, 1887, EMBRACING SALARIES AND EXPENSES OF  
COLLECTORS AND OF SUPERVISORS AND SUBORDINATE OFFICERS.

|                                       |             |             |
|---------------------------------------|-------------|-------------|
| Alabama.....                          |             | \$17,133.28 |
| Arkansas.....                         |             | 25,846.77   |
| Colorado.....                         |             | 14,325.32   |
| Connecticut.....                      |             | 22,938.59   |
| California, first district.....       | \$47,520.34 |             |
| fourth district.....                  | 26,297.57   |             |
|                                       |             | 73,817.91   |
| Delaware.....                         |             | 11,069.96   |
| Florida.....                          |             | 12,434.82   |
| Georgia.....                          |             | 74,885.37   |
| Illinois, first district.....         | 66,809.94   |             |
| second district.....                  | 12,108.58   |             |
| fourth district.....                  | 16,075.88   |             |
| fifth district.....                   | 72,726.79   |             |
| eighth district.....                  | 23,596.98   |             |
| thirteenth district.....              | 23,118.21   |             |
|                                       |             | 214,436.38  |
| Indiana, sixth district.....          | 41,845.65   |             |
| seventh district.....                 | 24,325.30   |             |
| eleventh district.....                | 13,062.58   |             |
|                                       |             | 79,233.53   |
| Iowa, second district.....            | 24,717.62   |             |
| third district.....                   | 12,031.77   |             |
| fourth district.....                  | 7,223.01    |             |
|                                       |             | 43,972.40   |
| Kansas.....                           |             | 18,017.29   |
| Kentucky, second district.....        | 72,782.75   |             |
| fifth district.....                   | 203,281.75  |             |
| sixth district.....                   | 92,620.59   |             |
| seventh district.....                 | 81,999.02   |             |
| eighth district.....                  | 75,958.81   |             |
|                                       |             | 526,642.92  |
| Louisiana.....                        |             | 24,253.03   |
| Maine.....                            |             | 7,418.95    |
| Massachusetts, third district.....    | 49,433.92   |             |
| tenth district.....                   | 13,186.80   |             |
|                                       |             | 62,620.72   |
| Maryland.....                         |             | 83,019.53   |
| Montana.....                          |             | 15,868.64   |
| Minnesota.....                        |             | 19,082.63   |
| Mississippi.....                      |             | 12,622.76   |
| Missouri, first district.....         | 50,210.90   |             |
| fourth district.....                  | 12,726.88   |             |
| sixth district.....                   | 39,481.79   |             |
|                                       |             | 102,419.57  |
| Michigan, first district.....         | 27,139.44   |             |
| fourth district.....                  | 9,878.60    |             |
|                                       |             | 37,018.04   |
| New York, first district.....         | 45,601.17   |             |
| second district.....                  | 48,663.54   |             |
| third district.....                   | 51,193.68   |             |
| fourteenth district.....              | 19,959.40   |             |
| fifteenth district.....               | 20,461.00   |             |
| twenty-first district.....            | 25,221.49   |             |
| twenty-eighth district.....           | 37,837.34   |             |
|                                       | 248,937.62  |             |
| Deduct repayment eighth district..... | 636.85      |             |
|                                       |             | 248,300.77  |
| New Jersey, first district.....       | 13,060.33   |             |
| third district.....                   | 17,244.76   |             |
| fifth district.....                   | 30,077.08   |             |
|                                       |             | 60,382.17   |
| North Carolina, fourth district.....  | 37,838.30   |             |
| fifth district.....                   | 58,132.84   |             |
| sixth district.....                   | 154,605.47  |             |
|                                       |             | 250,576.61  |
| Nevada.....                           |             | 9,703.93    |
| Nebraska.....                         |             | 32,072.88   |
| New Mexico.....                       |             | 11,834.57   |
| New Hampshire.....                    |             | 9,646.70    |
| Ohio, first district.....             | 81,706.04   |             |
| sixth district.....                   | 32,723.31   |             |
| tenth district.....                   | 23,389.49   |             |
| eleventh district.....                | 25,419.88   |             |
| eighteenth district.....              | 28,164.45   |             |
|                                       |             | 191,403.17  |
| Oregon.....                           |             | 14,896.30   |
| Pennsylvania, first district.....     | 59,302.84   |             |
| ninth district.....                   | 56,144.25   |             |
| twelfth district.....                 | 30,342.77   |             |
| nineteenth district.....              | 14,416.54   |             |
| twenty-second district.....           | 73,704.26   |             |
| twenty-third district.....            | 28,414.80   |             |
|                                       |             | 262,325.46  |



## EXPENDITURES FOR ASSESSING AND COLLECTING INTERNAL REVENUE, ETC.—Cont'd.

|                                                                                                             |             |              |
|-------------------------------------------------------------------------------------------------------------|-------------|--------------|
| Rhode Island .....                                                                                          |             | \$10,566.89  |
| South Carolina .....                                                                                        |             | 25,605.48    |
| Tennessee, second district .....                                                                            | \$27,871.62 |              |
| fourth district .....                                                                                       | 33.70       |              |
| fifth district .....                                                                                        | 70,938.61   |              |
|                                                                                                             |             | 98,843.93    |
| Texas, first district .....                                                                                 | 10,734.47   |              |
| third district .....                                                                                        | 12,626.15   |              |
| fourth district .....                                                                                       | 16,154.18   |              |
|                                                                                                             |             | 39,514.80    |
| Vermont .....                                                                                               |             | 6,421.68     |
| Virginia, second district .....                                                                             | 41,639.72   |              |
| fourth district .....                                                                                       | 38,305.79   |              |
| sixth district .....                                                                                        | 48,338.03   |              |
|                                                                                                             |             | 128,283.54   |
| West Virginia .....                                                                                         |             | 27,893.94    |
| Wisconsin, first district .....                                                                             | 29,448.87   |              |
| second district .....                                                                                       | 8,509.63    |              |
| third district .....                                                                                        | 15,366.79   |              |
| sixth district .....                                                                                        | 9,684.06    |              |
|                                                                                                             |             | 63,009.35    |
| Amount to T. J. Hobbs, disbursing clerk, for salaries of supervisors, etc., unclassified by districts ..... |             | 803,558.09   |
| Paid for transportation .....                                                                               |             | 4,479.46     |
| Paid for telegraphing .....                                                                                 |             | 646.03       |
| Paid for miscellaneous .....                                                                                |             | 27,463.82    |
| Total .....                                                                                                 |             | 3,826,507.98 |

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE DURING THE FISCAL YEAR ENDING JUNE 30, 1887.

| Port, number of persons, and occupation.     | Compensation. | Port, number of persons, and occupation. | Compensation. |
|----------------------------------------------|---------------|------------------------------------------|---------------|
| MOBILE, ALA.                                 |               | SAN FRANCISCO, CAL.                      |               |
| 1 collector .....                            | \$2,019.87    | 1 collector .....                        | \$7,000.00    |
| 1 special deputy collector and cashier ..... | 1,800.00      | 3 deputy collectors, \$3,625 .....       | 10,875.00     |
| 1 deputy collector .....                     | 1,600.00      | 1 auditor .....                          | 3,800.00      |
| 1 clerk .....                                | 1,400.00      | 1 cashier .....                          | 3,200.00      |
| 1 inspector and acting appraiser .....       | 1,277.50      | 1 clerk .....                            | 2,800.00      |
| 4 inspectors (day), \$1,095 .....            | 4,380.00      | 2 clerks, \$2,000 .....                  | 4,000.00      |
| 2 inspectors (night), \$730 .....            | 1,460.00      | 1 gauger .....                           | 2,000.00      |
| 1 messenger .....                            | 730.00        | 1 weigher .....                          | 2,000.00      |
| 1 machinist .....                            | 840.00        | 3 examiners, \$2,000 .....               | 6,000.00      |
| 1 wheelman .....                             | 480.00        | 14 clerks, \$1,800 .....                 | 25,200.00     |
| 1 coal-passer .....                          | 480.00        | 1 warehouse superintendent .....         | 1,526.15      |
| 1 deckhand .....                             | 480.00        | 10 clerks, \$1,600 .....                 | 16,000.00     |
| 16 Total .....                               | 16,947.37     | 2 examiners, \$1,600 .....               | 3,200.00      |
| SITKA, ALASKA.                               |               | 33 inspectors, \$1,460 .....             | 44,588.00     |
| 1 collector (salary and fees) .....          | 2,942.64      | 9 assistant store-keepers, \$1,400 ..... | 12,600.00     |
| 1 special deputy collector, \$1,800 .....    | 326.37        | 1 clerk .....                            | 1,500.00      |
| 1 special deputy collector, \$1,200 .....    | 982.42        | 3 clerks, \$1,400 .....                  | 4,200.00      |
| 5 deputy collectors, \$1,500 .....           | 7,500.00      | 5 clerks, \$1,200 .....                  | 6,000.00      |
| 3 inspectors, \$3 per diem .....             | 2,265.00      | 16 assistant weighers, \$1,200 .....     | 19,200.00     |
| 2 watchmen, \$3 per diem .....               | 264.00        | 4 samplers, \$1,200 .....                | 4,800.00      |
| 1 janitor .....                              | 360.00        | 2 foremen of laborers, \$1,100 .....     | 2,200.00      |
| 14 Total .....                               | 14,640.43     | 1 clerk and messenger .....              | 1,000.00      |
| HUMBOLDT, CAL.                               |               | 1 assistant gauger .....                 | 900.00        |
| 1 collector .....                            | 2,842.93      | 19 inspectors, \$1,095 .....             | 18,180.00     |
| 1 inspector (temporary), \$3 per diem .....  | 69.00         | 33 inspectors (night), \$1,095 .....     | 31,395.00     |
| 2 Total .....                                | 2,911.93      | 1 inspectress .....                      | 1,095.00      |
| SAN DIEGO, CAL.                              |               | 5 messengers, \$840 .....                | 4,200.00      |
| 1 collector .....                            | 3,000.00      | 4 watchmen, \$780 .....                  | 3,120.00      |
| 1 deputy collector .....                     | 1,400.00      | 2 boatmen, \$840 .....                   | 1,680.00      |
| 1 inspector (mounted) .....                  | 1,095.00      | 26 laborers, \$840 .....                 | 21,840.00     |
| 1 inspector .....                            | 1,302.00      | 2 appraisers, \$3,625 .....              | 7,250.00      |
| 2 inspectors (temporary) .....               | 1,260.00      | 2 assistant appraisers, \$2,500 .....    | 5,000.00      |
| 1 boatman .....                              | 600.00        | 1 special examiner of drugs .....        | 2,000.00      |
| 1 janitor .....                              | 96.00         | 1 naval officer .....                    | 5,000.00      |
| 8 Total .....                                | 8,753.00      | 1 deputy naval officer .....             | 3,125.00      |
|                                              |               | 2 clerks, \$1,800 .....                  | 3,600.00      |
|                                              |               | 5 clerks, \$1,600 .....                  | 8,000.00      |
|                                              |               | 1 clerk .....                            | 1,400.00      |
|                                              |               | 1 clerk .....                            | 1,200.00      |
|                                              |               | 1 clerk and messenger .....              | 1,000.00      |
|                                              |               | 1 surveyor .....                         | 5,000.00      |
|                                              |               | 1 deputy surveyor .....                  | 3,625.00      |
|                                              |               | 1 clerk .....                            | 1,600.00      |
|                                              |               | 1 messenger .....                        | 840.00        |
|                                              |               | 227 Total .....                          | 314,739.15    |



STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS  
EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occupation.                  | Compensation. | Port, number of persons, and occupation.                     | Compensation. |
|-----------------------------------------------------------|---------------|--------------------------------------------------------------|---------------|
| WILMINGTON, CAL.                                          |               | GEORGETOWN, D. C.                                            |               |
| 1 collector .....                                         | \$3,000.00    | 1 collector .....                                            | \$1,849.83    |
| 1 deputy collector .....                                  | 1,500.00      | 1 special deputy collector .....                             | 1,600.00      |
| 1 inspector .....                                         | 1,460.00      | 2 deputy collectors and inspectors,<br>\$1,095 .....         | 2,190.00      |
| 1 inspector .....                                         | 1,095.00      | 4 Total .....                                                | 5,639.83      |
| 1 inspector .....                                         | 1,000.00      | APALACHICOLA, FLA.                                           |               |
| 21 inspectors (temporary), \$3 per<br>diem .....          | 5,196.00      | 1 collector .....                                            | 1,003.98      |
| 26 Total .....                                            | 13,251.00     | 1 deputy collector and inspector .....                       | 1,095.00      |
| DENVER, COLO.                                             |               | 1 inspector (East Pass, Fla) .....                           | 912.50        |
| 1 surveyor .....                                          | 3,321.62      | 1 inspector (West Pass, Fla) .....                           | 12.00         |
| 1 deputy surveyor .....                                   | 1,145.00      | 1 messenger .....                                            | 180.00        |
| 2 Total .....                                             | 4,466.62      | 1 boatman .....                                              | 26.00         |
| BRIDGEPORT, CONN.                                         |               | 6 Total .....                                                | 3,229.48      |
| 1 collector .....                                         | 730.02        | CEDAR KEYS, FLA.                                             |               |
| 1 deputy collector, inspector, etc .....                  | 1,200.00      | 1 collector (salary and fees) .....                          | 631.15        |
| 1 inspector, temporary (night), \$2.50<br>per night ..... | 25.00         | 1 deputy collector and inspector .....                       | 1,460.00      |
| 3 Total .....                                             | 1,955.02      | 1 inspector .....                                            | 1,095.00      |
| HARTFORD, CONN.                                           |               | 1 inspector .....                                            | 492.75        |
| 1 collector .....                                         | 3,399.94      | 1 boatman .....                                              | 600.00        |
| 2 deputy collectors, \$1,600 .....                        | 3,200.00      | 5 Total .....                                                | 4,278.90      |
| 2 clerks, \$1,000 .....                                   | 2,000.00      | FERNANDINA, FLA.                                             |               |
| 1 clerk .....                                             | 920.00        | 1 collector .....                                            | 500.00        |
| 1 store-keeper .....                                      | 200.00        | 1 deputy collector .....                                     | 1,500.00      |
| 1 store-keeper .....                                      | 144.38        | 1 inspector and boatman .....                                | 602.25        |
| 1 store-keeper .....                                      | 55.56         | 1 office boy .....                                           | 180.00        |
| 9 Total .....                                             | 9,919.88      | 4 Total .....                                                | 2,782.25      |
| NEW HAVEN, CONN.                                          |               | JACKSONVILLE, FLA.                                           |               |
| 1 collector .....                                         | 3,400.00      | 1 collector (salary and fees) .....                          | 1,100.00      |
| 1 deputy collector .....                                  | 1,600.00      | 1 special deputy collector .....                             | 1,095.00      |
| 1 deputy collector .....                                  | 1,200.00      | 1 deputy collector and inspector .....                       | 492.75        |
| 2 inspectors and clerks, \$1,095 .....                    | 2,190.00      | 1 inspector .....                                            | 1,095.00      |
| 6 inspectors, \$1,095 .....                               | 6,570.00      | 1 messenger .....                                            | 300.00        |
| 1 inspector (night) .....                                 | 912.50        | 1 boatman .....                                              | 240.00        |
| 1 watchman and boatman .....                              | 400.00        | 6 Total .....                                                | 4,322.75      |
| 1 messenger .....                                         | 500.00        | KEY WEST, FLA.                                               |               |
| 14 Total .....                                            | 16,772.50     | 1 collector .....                                            | 5,000.00      |
| NEW LONDON, CONN.                                         |               | 1 special deputy collector .....                             | 2,500.00      |
| 1 collector (fees, storage, and com-<br>missions) .....   | 1,039.15      | 1 deputy collector and clerk .....                           | 1,600.00      |
| 1 deputy collector and inspector .....                    | 1,600.00      | 1 deputy collector and inspector .....                       | 1,200.00      |
| 2 inspectors, \$1,095 .....                               | 2,190.00      | 1 deputy collector and inspector .....                       | 636.00        |
| 4 Total .....                                             | 4,829.15      | 1 clerk .....                                                | 1,500.00      |
| STONINGTON, CONN.                                         |               | 1 clerk .....                                                | 1,400.00      |
| 1 collector .....                                         | 279.26        | 1 clerk .....                                                | 1,316.80      |
| 1 deputy collector .....                                  | 500.00        | 1 clerk .....                                                | 1,200.00      |
| 1 deputy collector and inspector .....                    | 400.00        | 1 clerk .....                                                | 148.35        |
| 1 deputy collector and inspector .....                    | 300.00        | 1 examiner of leaf tobacco, \$4 per<br>diem .....            | 1,460.00      |
| 4 Total .....                                             | 1,479.26      | 1 storekeeper .....                                          | *1,400.00     |
| WILMINGTON, DEL.                                          |               | 1 assistant storekeeper .....                                | *600.00       |
| 1 collector .....                                         | 1,935.03      | 1 chief inspector, \$3.50 per diem .....                     | 1,277.50      |
| 1 special deputy collector .....                          | 1,600.00      | 9 inspectors, \$3 per diem .....                             | 8,937.00      |
| 1 deputy collector .....                                  | 500.00        | 2 special inspectors, \$3 per diem .....                     | 2,004.00      |
| 2 inspectors, \$1,003.75 .....                            | 2,007.50      | 1 chief night inspector .....                                | 1,095.00      |
| 1 inspector .....                                         | 602.25        | 4 inspectors (night) \$2.50 per night .....                  | 3,267.50      |
| 5 boatmen, \$300 .....                                    | 1,500.00      | 2 inspectors (night) (special duty) .....                    | †1,296.00     |
| 11 Total .....                                            | 8,144.78      | 3 deputy collectors and inspectors,<br>\$1.50 per diem ..... | 1,642.50      |
|                                                           |               | 1 messenger .....                                            | 730.00        |
|                                                           |               | 1 watchman .....                                             | 730.00        |
|                                                           |               | 4 boatman, \$4 .....                                         | 1,600.00      |
|                                                           |               | 3 boatmen, \$3 .....                                         | 900.00        |
|                                                           |               | 44 Total .....                                               | 43,440.65     |

\* Paid by proprietor of bonded warehouse.

† Supervising discharge of cargoes. Reimbursed by owners of vessels.



## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occupation.                | Compensation. | Port, number of persons, and occupation. | Compensation. |
|---------------------------------------------------------|---------------|------------------------------------------|---------------|
| PENSACOLA, FLA.                                         |               | CHICAGO, ILL. --continued.               |               |
| 1 collector .....                                       | \$1,991.70    | 1 surveyor (Michigan City, Ind)...       | \$350.00      |
| 1 special deputy collector .....                        | 1,600.00      | 1 cashier .....                          | 2,200.00      |
| 1 deputy collector and clerk .....                      | 1,200.00      | 1 auditor .....                          | 2,600.00      |
| 1 clerk .....                                           | 1,000.00      | 1 confidential secretary .....           | 2,300.00      |
| 6 inspectors, \$1,095 .....                             | 6,570.00      | 1 clerk .....                            | 1,800.00      |
| 1 inspector (temporary) .....                           | 129.00        | 1 clerk .....                            | 1,754.28      |
| 2 watchmen (night), \$7.30 .....                        | 1,460.00      | 1 clerk .....                            | 1,666.80      |
| 1 messenger .....                                       | 600.00        | 1 clerk .....                            | 1,613.07      |
| 1 janitor .....                                         | 500.00        | 2 clerks \$1,600 .....                   | 3,200.00      |
| 6 boatmen, \$4.20 .....                                 | 2,520.00      | 1 clerk .....                            | 1,500.00      |
| 1 boatman (quarantine) .....                            | 174.64        | 1 clerk .....                            | 1,498.85      |
| 22 Total .....                                          | 17,745.34     | 1 clerk .....                            | 1,491.79      |
| SAINT AUGUSTINE, FLA.                                   |               | 1 clerk .....                            | 1,466.50      |
| 1 collector .....                                       | 525.00        | 1 clerk .....                            | 1,419.50      |
| 2 deputy collectors, \$4.80 .....                       | 960.00        | 1 clerk .....                            | 1,400.00      |
| 2 boatmen, \$2.40 .....                                 | 480.00        | 1 clerk .....                            | 1,295.92      |
| 1 boatman .....                                         | 180.00        | 1 clerk .....                            | 1,282.10      |
| 6 Total .....                                           | 2,145.00      | 1 clerk .....                            | 1,240.96      |
| ATLANTA, GA.                                            |               | 1 clerk .....                            | 1,197.31      |
| 1 surveyor .....                                        | 1,099.00      | 1 clerk .....                            | 1,191.76      |
| 1 deputy surveyor (without compensation) .....          |               | 1 clerk .....                            | 1,141.60      |
| 2 Total .....                                           | 1,099.00      | 1 clerk .....                            | 969.90        |
| BRUNSWICK, GA.                                          |               | 1 clerk .....                            | 958.81        |
| 1 collector .....                                       | 2,228.31      | 1 chief weigher .....                    | 1,500.00      |
| 1 special deputy collector and inspector .....          | 1,600.00      | 1 assistant weigher .....                | 1,455.00      |
| 1 deputy collector and inspector .....                  | 1,095.00      | 1 assistant weigher .....                | 1,225.00      |
| 2 inspectors, \$1,095 .....                             | 2,190.00      | 1 gauger .....                           | 1,460.00      |
| 4 boatmen, \$300 .....                                  | 1,050.00      | 1 cigar inspector .....                  | 1,460.00      |
| 9 Total .....                                           | 8,163.31      | 1 inspector and clerk .....              | 1,460.00      |
| SAINT MARY'S GA.                                        |               | 1 assistant inspector .....              | 1,460.00      |
| 1 collector (fees and commissions) ..                   | 542.25        | 10 inspectors, \$1,277.50 .....          | 12,775.00     |
| 1 deputy collector .....                                | 900.00        | 10 inspectors, \$1,095 .....             | 10,950.00     |
| 1 boatman .....                                         | 300.00        | 1 inspector .....                        | 1,089.00      |
| 3 Total .....                                           | 1,742.25      | 1 inspector .....                        | 1,080.00      |
| SAVANNAH, GA.                                           |               | 1 inspector .....                        | 1,077.00      |
| 1 collector (fees and commissions) ..                   | 3,062.44      | 1 inspector .....                        | 1,074.00      |
| 1 deputy collector .....                                | 2,000.00      | 1 inspector .....                        | 1,065.00      |
| 1 deputy collector .....                                | 300.00        | 1 inspector .....                        | 1,059.00      |
| 3 clerks, \$1,500 .....                                 | 4,500.00      | 5 inspectors, \$684 .....                | 3,420.00      |
| 1 storekeeper, \$1,100 .....                            | 467.08        | 2 storekeepers, \$1,100 .....            | 2,200.00      |
| 1 messenger .....                                       | 720.00        | 1 storekeeper .....                      | 1,070.18      |
| 3 boatmen, \$600 .....                                  | 1,800.00      | 2 messengers, \$840 .....                | 1,680.00      |
| 1 boatman .....                                         | 360.00        | 1 messenger .....                        | 780.00        |
| 2 inspectors, \$4 per diem .....                        | 2,920.00      | 3 watchmen, \$730 .....                  | 2,190.00      |
| 3 inspectors, \$3 per diem .....                        | 3,285.00      | 5 laborers, \$626 .....                  | 3,130.00      |
| 1 inspector (temporary), \$3 per diem ..                | 12.00         | 1 laborer .....                          | 620.00        |
| 1 inspector (night), \$2 per night .....                | 730.00        | 1 laborer .....                          | 614.00        |
| 1 inspector (night), temporary, \$2 per night .....     | 40.00         | 1 laborer .....                          | 608.00        |
| 20 Total .....                                          | 20,196.52     | 1 laborer .....                          | 156.00        |
| CHICAGO, ILL.                                           |               | 1 appraiser .....                        | 3,000.00      |
| 1 collector .....                                       | 7,000.00      | 1 examiner .....                         | 2,000.00      |
| 2 deputy collectors and clerks, \$3,000 ..              | 6,000.00      | 1 examiner .....                         | 1,900.00      |
| 1 deputy collector and clerk .....                      | 2,500.00      | 1 examiner .....                         | 1,703.35      |
| 1 deputy collector and clerk .....                      | 2,200.00      | 1 examiner .....                         | 1,620.88      |
| 1 deputy collector and clerk .....                      | 1,556.01      | 1 examiner .....                         | 1,551.55      |
| 1 deputy collector and clerk (South Chicago, Ill) ..... | 254.37        | 1 assistant examiner .....               | 1,095.00      |
|                                                         |               | 1 clerk .....                            | 1,199.93      |
|                                                         |               | 2 openers and packers, \$912.50 .....    | 1,825.00      |
|                                                         |               | 1 opener and packer .....                | 730.00        |
|                                                         |               | 1 opener and packer .....                | 375.00        |
|                                                         |               | 1 messenger .....                        | 748.80        |
|                                                         |               | 100 Total .....                          | 129,456.22    |
|                                                         |               | GALENA, ILL.                             |               |
|                                                         |               | 1 surveyor (salary and fees) .....       | 403.35        |
|                                                         |               | 1 deputy surveyor and clerk .....        | 500.00        |
|                                                         |               | 2 Total .....                            | 903.35        |
|                                                         |               | EVANSVILLE, IND.                         |               |
|                                                         |               | 1 surveyor .....                         | 538.50        |
|                                                         |               | 1 deputy surveyor .....                  | 800.00        |
|                                                         |               | 2 Total .....                            | 1,338.50      |



STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS  
EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occu-<br>pation.    | Compensa-<br>tion. | Port, number of persons, and occu-<br>pation.          | Compensa-<br>tion. |
|--------------------------------------------------|--------------------|--------------------------------------------------------|--------------------|
| INDIANAPOLIS, IND.                               |                    | NEW ORLEANS, LA.—continued.                            |                    |
| 1 surveyor.....                                  | \$4,113.07         | 1 messenger, \$750.....                                | \$568.29           |
| 1 deputy surveyor and clerk.....                 | 1,000.00           | 7 messengers, \$600.....                               | 3,854.43           |
| 1 inspector.....                                 | 1,095.00           | 1 appraiser.....                                       | 3,000.00           |
| 1 opener and packer.....                         | 600.00             | 2 assistant appraisers, \$2,500.....                   | 5,000.00           |
| 4 Total.....                                     | 6,808.07           | 4 examiners, \$1,800.....                              | 7,200.00           |
| MICHIGAN CITY, IND.                              |                    | 1 examiner, \$1,600.....                               | 139.15             |
| (See Chicago, Ill.)                              |                    | 1 examiner, \$1,400.....                               | 1,400.00           |
| BURLINGTON, IOWA.                                |                    | 1 examiner, \$1,200.....                               | 844.55             |
| 1 surveyor.....                                  | 488.15             | 1 special examiner of drugs.....                       | 1,000.00           |
| 1 deputy surveyor without compen-<br>sation..... |                    | 1 chief laborer.....                                   | 800.00             |
| 2 Total.....                                     | 488.15             | 17 laborers, \$600.....                                | 10,185.34          |
| DUBUQUE, IOWA.                                   |                    | 1 sampler, \$750.....                                  | 749.98             |
| 1 surveyor.....                                  | 493.91             | 2 openers and packers, \$720.....                      | 1,440.00           |
| 1 deputy surveyor without compen-<br>sation..... |                    | 1 packer, \$850.....                                   | 595.93             |
| 2 Total.....                                     | 493.91             | 1 superintendent of warehouses.....                    | 1,800.00           |
| LOUISVILLE, KY.                                  |                    | 3 storekeepers, \$1,460.....                           | 4,380.00           |
| 1 surveyor.....                                  | 5,000.00           | 1 weigher.....                                         | 1,800.00           |
| 1 special deputy surveyor.....                   | 1,650.00           | 6 assistant weighers, \$1,200.....                     | 7,173.90           |
| 1 deputy surveyor and book-keeper.....           | 1,425.00           | 1 gauger.....                                          | 1,500.00           |
| 1 deputy surveyor and clerk.....                 | 1,275.00           | 1 marker.....                                          | 600.00             |
| 1 entry clerk.....                               | 1,275.00           | 1 inspector, \$4 per diem.....                         | 1,460.00           |
| 1 inspector and store-keeper.....                | 1,323.00           | 24 inspectors, \$3 per diem.....                       | 23,985.00          |
| 1 weigher and gauger.....                        | 1,140.50           | 18 inspectors, \$2.25 per diem.....                    | 10,536.75          |
| *1 assistant gauger and store-keeper.....        | *1,080.00          | 1 inspectress, \$2 per diem.....                       | 730.00             |
| 1 opener and packer.....                         | 750.00             | 1 captain of inspectors (night), \$3<br>per night..... | 1,095.00           |
| 1 messenger.....                                 | 593.00             | 20 inspectors (night), \$2.25 per night.....           | 13,608.00          |
| 1 laborer.....                                   | 360.00             | 20 inspectors (night), \$2 per night.....              | 2,480.00           |
| 11 Total.....                                    | 15,871.50          | 1 captain of watch (night).....                        | 840.00             |
| PADUCAH, KY.                                     |                    | 4 watchmen (night).....                                | 2,880.00           |
| 1 surveyor (salary and fees).....                | 425.00             | 17 boatmen, \$600.....                                 | 9,505.60           |
| 1 deputy surveyor without compen-<br>sation..... |                    | 1 naval officer.....                                   | 5,000.00           |
| 2 Total.....                                     | 425.00             | 1 special deputy naval officer.....                    | 2,500.00           |
| BRASHEAR, LA.                                    |                    | 1 clerk.....                                           | 1,800.00           |
| 1 collector (salary, fees, etc).....             | 1,416.13           | 2 clerks, \$1,600.....                                 | 2,878.26           |
| 3 inspectors, \$1,095.....                       | 3,285.00           | 2 clerks, \$1,400.....                                 | 1,681.45           |
| 1 inspector.....                                 | 576.00             | 1 clerk, \$840.....                                    | 445.11             |
| 2 boatmen, \$480.....                            | 960.00             | 1 messenger.....                                       | 600.00             |
| 7 Total.....                                     | 6,237.13           | 1 surveyor.....                                        | 3,500.00           |
| NEW ORLEANS, LA.                                 |                    | 1 special deputy surveyor.....                         | 2,500.00           |
| 1 collector.....                                 | 7,000.00           | 1 clerk.....                                           | 1,600.00           |
| 1 deputy collector and auditor.....              | 3,000.00           | 1 clerk.....                                           | 1,400.00           |
| 1 deputy collector.....                          | 3,000.00           | 1 clerk.....                                           | 840.00             |
| 1 deputy collector.....                          | 480.00             | 2 messengers, \$600.....                               | 1,200.04           |
| 1 cashier and clerk.....                         | 2,500.00           | 223 Total.....                                         | 209,218.08         |
| 1 assistant cashier and clerk.....               | 1,600.00           | BANGOR, ME.                                            |                    |
| 1 secretary and chief clerk.....                 | 2,200.00           | 1 collector.....                                       | 3,000.00           |
| 4 clerks, \$1,800.....                           | 6,061.91           | 1 special deputy collector.....                        | 1,600.00           |
| 5 clerks, \$1,600.....                           | 7,411.69           | 1 deputy collector and inspector.....                  | 1,460.00           |
| 9 clerks, \$1,400.....                           | 12,337.64          | 3 deputy collectors and inspectors,<br>\$1,095.....    | 3,285.00           |
| 9 clerks, \$1,200.....                           | 9,771.69           | 3 inspectors, \$1,095.....                             | 3,285.00           |
| 2 clerks, \$1,000.....                           | 685.06             | 1 inspector (temporary).....                           | 180.00             |
| 1 clerk, \$840.....                              | 371.03             | 1 janitor.....                                         | 500.00             |
| 7 clerks, \$800.....                             | 5,200.15           | 1 engineer and fireman.....                            | 271.50             |
| 2 clerks, \$600.....                             | 502.13             | 1 watchman.....                                        | 730.00             |
|                                                  |                    | 13 Total.....                                          | 14,311.50          |
|                                                  |                    | BATH, ME.                                              |                    |
|                                                  |                    | 1 collector.....                                       | 3,118.50           |
|                                                  |                    | 1 special deputy collector and in-<br>spector.....     | 1,460.00           |
|                                                  |                    | 1 deputy collector and inspector.....                  | 803.00             |
|                                                  |                    | 3 inspectors, \$1,095.....                             | 3,285.00           |
|                                                  |                    | 1 inspector.....                                       | 346.75             |
|                                                  |                    | 1 inspector.....                                       | 255.50             |
|                                                  |                    | 1 inspector (temporary).....                           | 40.00              |
|                                                  |                    | 9 Total.....                                           | 9,308.75           |

\* \$720 of this sum reimbursed by Louisville Public Warehouse Company.



## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occupation.                               | Compensation. | Port, number of persons, and occupation.          | Compensation. |
|------------------------------------------------------------------------|---------------|---------------------------------------------------|---------------|
| BELFAST, ME.                                                           |               | PORTLAND, ME.                                     |               |
| 1 collector.....                                                       | \$1,213.66    | 1 collector.....                                  | \$6,000.00    |
| 2 deputy collectors, \$1,095.....                                      | 2,190.00      | 2 deputy collectors, \$3,000.....                 | 6,000.00      |
| 1 deputy collector.....                                                | 400.00        | 1 surveyor.....                                   | 4,500.00      |
| 1 deputy collector.....                                                | 292.00        | 1 deputy surveyor.....                            | 2,500.00      |
| 1 deputy collector.....                                                | 200.75        | 1 appraiser.....                                  | 3,000.00      |
| 1 deputy collector.....                                                | 109.50        | 1 assistant appraiser.....                        | 2,500.00      |
| 7 Total.....                                                           | 4,405.91      | 3 weighers and gaugers, \$2,000.....              | 6,000.00      |
| CASTINE, ME.                                                           |               | 5 clerks, \$1,200.....                            | 6,000.00      |
| 1 collector (salary and fees).....                                     | 580.04        | 2 clerks, \$1,100.....                            | 2,200.00      |
| 1 special deputy collector and inspector.....                          | 1,095.00      | 2 clerks \$1,000.....                             | 2,000.00      |
| 1 deputy collector and inspector.....                                  | 1,095.00      | 1 deputy collector and inspector.....             | 1,000.00      |
| 3 deputy collectors and inspectors, \$821.25.....                      | 2,463.75      | 25 inspectors, \$3.50 per diem.....               | 24,972.50     |
| 6 Total.....                                                           | 5,233.79      | 3 storekeepers, \$1,100.....                      | †3,300.00     |
| EASTPORT, ME.                                                          |               | 1 superintendent of warehouses.....               | †300.00       |
| 1 collector.....                                                       | 3,000.00      | 2 boatmen, \$730.....                             | 1,460.00      |
| 1 deputy collector.....                                                | 1,800.00      | 1 sampler and laborer.....                        | 840.00        |
| 1 deputy collector and inspector.....                                  | 1,440.00      | 1 marker.....                                     | 730.00        |
| 1 deputy collector and inspector.....                                  | 1,080.00      | 1 laborer.....                                    | 720.00        |
| 1 deputy collector and inspector.....                                  | 900.00        | 1 messenger.....                                  | 650.00        |
| 2 deputy collectors and inspectors, \$720.....                         | 1,440.00      | 1 watchman, \$2 per diem.....                     | 484.00        |
| 5 inspectors, \$1,080.....                                             | 5,400.00      | 7 watchmen (night), \$2 per night.....            | 2,142.00      |
| 3 inspectors, \$900.....                                               | 2,700.00      | 63 Total.....                                     | 77,298.50     |
| 1 watchman.....                                                        | 900.00        | SACO, ME.                                         |               |
| 2 watchmen, \$720.....                                                 | 1,440.00      | 1 collector (salary, fees, etc.).....             | 278.99        |
| 18 Total.....                                                          | 20,100.00     | 1 deputy collector.....                           | 450.00        |
| ELLSWORTH, ME.                                                         |               | 2 Total.....                                      | 728.99        |
| 1 collector (salary and fees).....                                     | 735.97        | WALDOBOROUGH, ME.                                 |               |
| 1 deputy collector.....                                                | 1,200.00      | 1 collector (salary and fees).....                | 2,739.54      |
| 2 deputy collectors and inspectors, \$1,095.....                       | 2,190.00      | 1 special deputy collector.....                   | 1,460.00      |
| 1 deputy collector and inspector.....                                  | 602.25        | 1 deputy collector, inspector, etc.....           | 1,460.00      |
| 1 deputy collector and inspector.....                                  | 18.25         | 1 deputy collector, inspector etc.....            | 912.50        |
| 2 storekeepers, \$48.....                                              | *96.00        | 2 deputy collectors, inspectors, etc., \$730..... | 1,460.00      |
| 2 storekeepers, \$24.....                                              | *48.00        | 1 deputy collector, inspector, etc.....           | 693.50        |
| 10 Total.....                                                          | 4,890.47      | 7 Total.....                                      | 8,725.54      |
| HOULTON, ME.                                                           |               | WISCASSET, ME.                                    |               |
| 1 collector.....                                                       | 1,500.00      | 1 collector (salary, fees, etc.).....             | 724.40        |
| 1 special deputy collector.....                                        | 1,460.00      | 1 special deputy collector.....                   | 1,277.50      |
| 6 deputy collectors, \$1,095.....                                      | 6,570.00      | 1 deputy collector.....                           | 1,095.00      |
| 8 Total.....                                                           | 9,530.00      | 1 inspector.....                                  | 730.00        |
| KENNEBUNK, ME.                                                         |               | 4 Total.....                                      | 3,826.90      |
| 1 collector.....                                                       | 55.60         | YORK, ME.                                         |               |
| 1 deputy collector, inspector, etc.....                                | 584.00        | 1 collector (salary and fees).....                | 260.40        |
| 1 special deputy collector, inspector, etc., without compensation..... |               | BARNSTABLE, MASS.                                 |               |
| 3 Total.....                                                           | 639.60        | 1 collector (fees).....                           | 1,271.03      |
| MACHIAS, ME.                                                           |               | 1 deputy collector.....                           | 900.00        |
| 1 collector (salary, fees, etc.).....                                  | 1,958.40      | 1 deputy collector.....                           | 894.25        |
| 1 deputy collector.....                                                | 450.00        | 1 deputy collector.....                           | 803.00        |
| 1 deputy collector.....                                                | 300.00        | 1 deputy collector.....                           | 748.25        |
| 1 special deputy collector, \$3 per day.....                           | 1,095.00      | 4 deputy collectors, \$492.75.....                | 1,971.00      |
| 4 Total.....                                                           | 3,803.40      | 1 clerk.....                                      | 500.00        |
|                                                                        |               | 1 janitor.....                                    | 350.00        |
|                                                                        |               | 1 boatman.....                                    | 60.00         |
|                                                                        |               | 8 storekeepers, \$50.....                         | †400.00       |
|                                                                        |               | 20 Total.....                                     | 7,897.53      |
|                                                                        |               | BOSTON, MASS.                                     |               |
|                                                                        |               | 1 collector.....                                  | 8,000.00      |
|                                                                        |               | 3 deputy collectors, \$3,000.....                 | 9,000.00      |

\* Reimbursed by owner of warehouse.

† Reimbursed by proprietors of warehouses.

‡ Reimbursed by owners of public bond warehouses.



STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS  
EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occupation.                  | Compensation. | Port, number of persons, and occupation.         | Compensation. |
|-----------------------------------------------------------|---------------|--------------------------------------------------|---------------|
| BOSTON, MASS.—continued.                                  |               | BOSTON, MASS.—continued.                         |               |
| 1 comptroller and principal clerk..                       | \$4,500.00    | 3 clerks, \$840.....                             | \$2,520.00    |
| 1 auditor .....                                           | 3,000.00      | 1 messenger.....                                 | 840.00        |
| 1 cashier.....                                            | 3,000.00      | 1 surveyor .....                                 | 5,900.00      |
| 1 assistant cashier.....                                  | 2,200.00      | 1 deputy surveyor .....                          | 2,500.00      |
| 1 secretary and chief clerk.....                          | 2,500.00      | 1 clerk and assistant to surveyor .....          | 1,800.00      |
| 3 chief clerks, \$2,000 .....                             | 6,000.00      | 1 clerk .....                                    | 1,700.00      |
| 15 clerks, \$1,800 .....                                  | 27,000.00     | 2 clerks, \$1,400 .....                          | 2,800.00      |
| 16 clerks, \$1,600 .....                                  | 25,600.00     | 1 clerk .....                                    | 1,000.00      |
| 19 clerks, \$1,400 .....                                  | 26,600.00     | 1 messenger.....                                 | 840.00        |
| 19 clerks, \$1,200 .....                                  | 22,800.00     | 1 messenger.....                                 | 720.00        |
| 18 clerks, \$1,000 .....                                  | 18,000.00     |                                                  |               |
| 1 clerk.....                                              | 1,100.00      | 1,315 Total .....                                | 669,508.65    |
| 1 clerk.....                                              | 875.00        |                                                  |               |
| 4 clerks, \$840 .....                                     | 3,360.00      | EDGARTOWN, MASS.                                 |               |
| 4 clerks, \$800 .....                                     | 3,200.00      | 1 collector (salary, fees, etc.) .....           | 628.84        |
| 8 messengers, \$840 .....                                 | 6,720.00      | 1 special deputy collector, inspector, etc ..... | 1,095.00      |
| 5 messengers, \$800 .....                                 | 4,000.00      | 1 deputy collector and inspector.....            | 756.80        |
| 10 messengers, \$720 .....                                | 7,200.00      | 1 inspector .....                                | 495.00        |
| 2 messengers, \$2 per diem.....                           | 1,460.00      | 1 inspector (temporary).....                     | 18.00         |
| 1 clerk and storekeeper.....                              | 2,000.00      | 1 boatman .....                                  | 300.00        |
| 1 clerk and storekeeper.....                              | 1,800.00      |                                                  |               |
| 1 clerk and assistant storekeeper .....                   | 800.00        | 6 Total .....                                    | 3,293.64      |
| 1 assistant storekeeper .....                             | 800.00        |                                                  |               |
| 1 clerk in charge of warehouses.....                      | 2,000.00      | FALL RIVER, MASS.                                |               |
| 1 messenger and janitor .....                             | 800.00        | 1 collector .....                                | 2,040.50      |
| 2 foremen of laborers, \$1,000.....                       | 2,000.00      | 1 deputy collector, inspector, etc....           | 1,500.00      |
| 1 carpenter, \$3 per diem .....                           | 1,095.00      | 1 inspector, weigher, and measurer .....         | 1,095.00      |
| 1 watchmen, \$3 per diem.....                             | 1,095.00      | 1 inspector (temporary).....                     | 36.00         |
| 8 watchmen (night), \$730.....                            | 5,840.00      | 1 boatman .....                                  | 300.00        |
| 7 elevator conductors, \$800 .....                        | 5,600.00      |                                                  |               |
| 79 inspectors, \$1,460 .....                              | 115,340.00    | 5 Total .....                                    | 4,971.50      |
| 30 inspectors (night), \$1,095.....                       | 32,850.00     |                                                  |               |
| 1 inspectress .....                                       | 840.00        | GLOUCESTER, MASS.                                |               |
| 1 weigher .....                                           | 2,000.00      | 1 collector .....                                | 3,951.32      |
| 3 assistant weighers, \$1,600.....                        | 4,800.00      | 1 deputy collector .....                         | 1,500.00      |
| 20 assistant weighers, \$1,460.....                       | 29,200.00     | 1 clerk .....                                    | 1,300.00      |
| 4 assistant weighers, \$939.....                          | 3,756.00      | 4 inspectors, \$1,095.....                       | 4,380.00      |
| 1 assistant weigher.....                                  | 1,277.50      | 1 inspector .....                                | 1,277.50      |
| 3 clerks, \$1,000 .....                                   | 3,000.00      | 1 inspector .....                                | 292.00        |
| 1 gauger .....                                            | 2,000.00      | 1 storekeeper.....                               | 410.44        |
| 2 assistant gaugers, \$1,460 .....                        | 2,920.00      | 1 storekeeper.....                               | 295.37        |
| 1 measurer of marble, \$3.50 per day .....                | 175.00        | 1 storekeeper.....                               | 199.48        |
| 13 storekeepers, \$1,400 .....                            | 18,200.00     | 1 storekeeper.....                               | 46.03         |
| 9 storekeepers, \$800 .....                               | 7,200.00      | 1 boatman .....                                  | 750.00        |
| 1 storekeeper .....                                       | 400.00        |                                                  |               |
| 4 boatmen, \$821.25 .....                                 | 3,285.00      | 14 Total .....                                   | 14,402.14     |
| 26 porters, \$730 .....                                   | 18,980.00     |                                                  |               |
| 1 messenger and janitor.....                              | 730.00        | MARBLEHEAD, MASS.                                |               |
| 862 wharf laborers, 30 cents per hour when employed ..... | 78,285.15     | 1 collector (fees and commissions).....          | 398.44        |
| 1 general appraiser .....                                 | 3,000.00      | 1 deputy collector, inspector, etc....           | 1,095.00      |
| 1 appraiser.....                                          | 3,000.00      | 1 deputy collector and inspector.....            | 1,095.00      |
| 2 assistant appraisers, \$2,500 .....                     | 5,000.00      |                                                  |               |
| 1 examiner of drugs .....                                 | 2,500.00      | 3 Total .....                                    | 2,588.44      |
| 3 examiners, \$2,000 .....                                | 6,000.00      |                                                  |               |
| 10 examiners, \$1,800.....                                | 18,000.00     | NANTUCKET, MASS.                                 |               |
| 1 examiner .....                                          | 1,600.00      | 1 collector (salary and fees).....               | 284.40        |
| 3 clerks, \$1,400 .....                                   | 4,200.00      | 1 deputy collector .....                         | 300.00        |
| 1 clerk .....                                             | 1,200.00      |                                                  |               |
| 1 private secretary.....                                  | 1,200.00      | 2 Total .....                                    | 584.40        |
| 3 examiners to test sugar, \$1,200 .....                  | 3,600.00      |                                                  |               |
| 1 examiner.....                                           | 1,200.00      | NEW BEDFORD, MASS.                               |               |
| 1 sampler of drugs and chemicals.....                     | 1,200.00      | 1 collector .....                                | 1,465.62      |
| 8 samplers, \$1,200 .....                                 | 9,600.00      | 1 deputy collector .....                         | 1,600.00      |
| 1 sampler .....                                           | 875.00        | 1 inspector, weigher, gauger, etc....            | 1,096.00      |
| 4 openers and packers, \$900 .....                        | 3,600.00      | 1 inspector .....                                | 1,096.00      |
| 15 openers and packers, \$840 .....                       | 12,600.00     | 1 clerk.....                                     | 1,000.00      |
| 2 messengers, \$840 .....                                 | 1,680.00      |                                                  |               |
| 5 porters, \$730 .....                                    | 3,650.00      | 5 Total .....                                    | 6,257.62      |
| 1 naval officer.....                                      | 5,000.00      |                                                  |               |
| 1 deputy naval officer .....                              | 5,500.00      |                                                  |               |
| 1 assistant deputy naval officer .....                    | 2,000.00      |                                                  |               |
| 1 chief clerk .....                                       | 2,000.00      |                                                  |               |
| 3 clerks, \$1,800 .....                                   | 5,400.00      |                                                  |               |
| 4 clerks, \$1,600 .....                                   | 6,400.00      |                                                  |               |
| 2 clerks, \$1,400 .....                                   | 2,800.00      |                                                  |               |
| 4 clerks, \$1,200 .....                                   | 4,800.00      |                                                  |               |



## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occupation.                    | Compensation. | Port, number of persons, and occupation.                  | Compensation. |
|-------------------------------------------------------------|---------------|-----------------------------------------------------------|---------------|
| NEWBURYPORT, MASS.                                          |               | BALTIMORE, MD.—continued.                                 |               |
| 1 collector (fees).....                                     | \$288. 43     | 8 assistant weighers, \$1,200 .....                       | \$9, 735. 33  |
| 1 deputy collector and inspector....                        | 1, 095. 00    | 2 clerks, \$1,200 .....                                   | 2, 400. 00    |
| 2 inspectors, weighers, etc., \$602.75..                    | 1, 205. 50    | 1 foreman of laborers.....                                | 840. 00       |
| 4 Total .....                                               | 2, 588. 93    | 1 messenger .....                                         | 720. 00       |
| PLYMOUTH, MASS.                                             |               | 1 keeper of scales room.....                              | 660. 00       |
| 1 collector .....                                           | 2, 563. 25    | 1 general appraiser .....                                 | 3, 000. 00    |
| 1 deputy collector.....                                     | 1, 000. 00    | 2 local appraisers, \$3,000.....                          | 6, 000. 00    |
| 1 inspector (temporary).....                                | 30. 00        | 2 examiners, \$1,800.....                                 | 3, 492. 42    |
| 2 laborers, \$8 .....                                       | 16. 00        | 3 examiners, \$1,400.....                                 | 4, 051. 70    |
| 1 janitor .....                                             | 40. 09        | 2 clerks, \$1,400 .....                                   | 2, 800. 00    |
| 6 Total .....                                               | 3, 649. 25    | 1 foreman of laborers.....                                | 840. 00       |
| SALEM, MASS.                                                |               | 6 laborers, \$840 .....                                   | 5, 039. 96    |
| 1 collector .....                                           | 968. 84       | 3 laborers, \$720 .....                                   | 2, 160. 00    |
| 1 special deputy collector and in-<br>spector .....         | 1, 460. 00    | 1 messenger, \$840 .....                                  | 748. 62       |
| 1 weigher, gauger, and inspector ..                         | 1, 095. 00    | 1 messenger .....                                         | 720. 00       |
| 1 inspector .....                                           | 1, 095. 00    | 1 merchant appraiser, \$5 per diem ..                     | 30. 00        |
| 3 inspectors, \$1,084.15.....                               | 3, 252. 45    | 1 clerk and store-keeper, \$1,800....                     | 1, 498. 30    |
| 1 boatman .....                                             | 115. 34       | 1 clerk, \$1,600 .....                                    | 1, 595. 63    |
| 8 Total .....                                               | 7, 986. 63    | 1 engineer .....                                          | 1, 200. 00    |
| ANNAPOLIS, MD.                                              |               | 1 fireman, \$1,095 .....                                  | 1, 092. 02    |
| 1 collector (salary and fees) .....                         | 406. 63       | 4 porters, \$820 .....                                    | 3, 280. 00    |
| 1 deputy collector and inspector, \$3<br>per diem.....      | 1, 095. 00    | 4 laborers, \$720 .....                                   | 2, 880. 00    |
| 1 deputy collector and inspector, 80<br>cents per diem..... | 292. 00       | 6 store-keepers, \$1, 200 and \$7 per<br>night .....      | 7, 337. 86    |
| 3 Total .....                                               | 1, 793. 63    | 1 store-keeper, \$600.....                                | 558. 74       |
| BALTIMORE, MD.                                              |               | 1 naval officer .....                                     | 5, 000. 00    |
| 1 collector .....                                           | 7, 000. 00    | 1 deputy naval officer.....                               | 2, 500. 00    |
| 2 deputy collectors, \$3,000.....                           | 6, 000. 00    | 2 clerks, \$1,600 .....                                   | 3, 200. 00    |
| 1 cashier .....                                             | 2, 500. 00    | 2 clerks, \$1,400 .....                                   | 2, 800. 00    |
| 1 assistant cashier.....                                    | 1, 800. 00    | 1 clerk.....                                              | 1, 200. 00    |
| 1 auditor.....                                              | 2, 500. 00    | 1 clerk.....                                              | 1, 000. 00    |
| 1 assistant auditor.....                                    | 1, 800. 00    | 1 clerk, \$840 .....                                      | 461. 09       |
| 6 clerks, \$1,800 .....                                     | 9, 859. 97    | 1 clerk, \$4 per diem.....                                | 364. 00       |
| 6 clerks, \$1,600 .....                                     | 9, 600. 00    | 1 messenger .....                                         | 720. 00       |
| 10 clerks, \$1,400.....                                     | 13, 945. 92   | 1 surveyor.....                                           | 4, 500. 00    |
| 7 clerks, \$1,200.....                                      | 8, 360. 86    | 1 deputy surveyor.....                                    | 2, 500. 00    |
| 3 clerks (temporary), \$4 per diem...                       | 1, 820. 00    | 1 clerk.....                                              | 1, 800. 00    |
| 1 captain of watch (night).....                             | 994. 87       | 1 clerk .....                                             | 1, 200. 00    |
| 4 watchmen, \$840 .....                                     | 3, 325. 36    | 4 messengers, \$840.....                                  | 2, 876. 05    |
| 1 messenger.....                                            | 900. 00       | 1 messenger.....                                          | 720. 00       |
| 1 messenger .....                                           | 840. 00       | 26 laborers (25 cents per hour when<br>employed).....     | 10, 730. 65   |
| 5 messengers, \$720 .....                                   | 3, 600. 00    | 233 Total .....                                           | 267, 395. 52  |
| 2 laborers, \$720 .....                                     | 1, 440. 00    | CRISFIELD, MD.                                            |               |
| 1 inspector, \$4 per diem .....                             | 1, 460. 00    | 1 collector .....                                         | 2, 518. 79    |
| 32 inspectors, \$350 per diem.....                          | 40, 803. 00   | 1 deputy collector.....                                   | 1, 095. 00    |
| 1 captain of inspectors (night), \$3.50<br>per night .....  | 1, 267. 00    | 2 Total .....                                             | 3, 613. 79    |
| 7 inspectors (night), \$7 per night....                     | 10, 108. 00   | DETROIT, MICH.                                            |               |
| 23 inspectors (night), \$3 per night....                    | 24, 852. 00   | 1 collector (salary, fees, etc.) .....                    | 4, 212. 00    |
| 6 inspectors (night) (temporary), \$7<br>per diem.....      | 560. 00       | 1 special deputy collector.....                           | 2, 500. 00    |
| 2 debenture markers, \$840 .....                            | 1, 680. 00    | 1 deputy collector and examiner....                       | 2, 000. 00    |
| 1 female examiner .....                                     | 600. 00       | 1 deputy collector and clerk, \$1, 600                    | 1, 600. 04    |
| 1 boatman and acting pilot, \$60 per<br>month .....         | 720. 00       | 1 deputy collector and clerk.....                         | 1, 500. 00    |
| 1 boatman, \$45 per month.....                              | 540. 00       | 3 deputy collectors and clerks,<br>\$1,400 .....          | 4, 200. 09    |
| 1 boatman, 40 per month.....                                | 478. 67       | 1 deputy collector and clerk.....                         | 1, 320. 00    |
| 1 fireman, \$45 per month.....                              | 531. 00       | 1 deputy collector and clerk, \$1,150 ..                  | *1, 450. 00   |
| 1 weigher, \$2,000.....                                     | 1, 956. 50    | 1 deputy collector and clerk, \$1,000                     | 684. 82       |
| 1 assistant weigher and gauger.....                         | 1, 300. 00    | 7 deputy collectors and clerks, \$900.                    | 6, 342. 20    |
|                                                             |               | 1 deputy collector and inspector....                      | 1, 600. 00    |
|                                                             |               | 1 deputy collector and inspector,<br>\$1, 200 .....       | 1, 200. 02    |
|                                                             |               | 1 deputy collector and inspector....                      | 900. 00       |
|                                                             |               | 2 deputy collectors and inspectors,<br>\$900 .....        | †1, 818. 00   |
|                                                             |               | 5 deputy collectors and inspectors,<br>\$3 per diem ..... | 5, 475. 00    |
|                                                             |               | 1 deputy collector and inspector<br>\$3 per diem .....    | †1, 364. 50   |

\* Of this amount \$25 per month was paid by the Michigan Central Railroad Company for extra services.

† Of this amount \$1.50 for each Sunday was paid by the City Ferry Company for extra services.

‡ Of this amount \$25 per month was paid by H. Walker for extra services.



**STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS  
EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.**

| Port, number of persons, and occu-<br>pation.                   | Compensa-<br>tion. | Port, number of persons, and occu-<br>pation.         | Compensa-<br>tion.* |
|-----------------------------------------------------------------|--------------------|-------------------------------------------------------|---------------------|
| DETROIT, MICH.—continued.                                       |                    | PORT HURON, MICH.—continued.                          |                     |
| 1 deputy collector and inspector,<br>\$2.50 per diem .....      | *\$1, 056. 50      | 1 deputy collector, cashier, and chief<br>clerk ..... | \$1, 500. 00        |
| 1 deputy collector and inspector,<br>\$2.50 per diem .....      | †1, 008. 50        | 1 deputy collector and clerk .....                    | 1, 458. 60          |
| 14 deputy collectors and inspectors,<br>\$2.50 per diem .....   | 12, 685. 00        | 1 deputy collector and clerk .....                    | 1, 300. 00          |
| 1 deputy collector and inspector,<br>\$1.50 per diem .....      | 547. 50            | 1 deputy collector and clerk .....                    | 1, 258. 60          |
| 2 deputy collectors and inspectors,<br>\$1 per diem .....       | 687. 00            | 1 deputy collector and clerk .....                    | 1, 138. 45          |
| 2 deputy collectors and inspectors,<br>65 cents per diem .....  | 473. 85            | 1 deputy collector and clerk .....                    | 1, 000. 00          |
| 1 deputy collector and inspector, 35<br>cents per diem .....    | 94. 15             | 1 deputy collector, inspector, and<br>clerk .....     | 1, 095. 00          |
| 5 deputy collectors and inspectors,<br>30 cents per diem .....  | 589. 20            | 1 deputy collector and inspector .....                | 1, 366. 90          |
| 1 deputy collector, inspector, etc.,<br>\$3 per diem .....      | 1, 049. 00         | 7 deputy collectors and inspectors,<br>\$1,095 .....  | 7, 665. 00          |
| 1 deputy collector, inspector, etc.,<br>30 cents per diem ..... | 106. 80            | 1 deputy collector and inspector .....                | 1, 041. 40          |
| 2 inspectors, \$2.50 per diem .....                             | 1, 825. 00         | 1 deputy collector and inspector .....                | 1, 002. 00          |
| 2 inspectresses, \$1.50 per diem .....                          | 1, 095. 00         | 2 deputy collectors and inspectors,<br>\$1,000 .....  | 2, 000. 00          |
| 1 store-keeper .....                                            | 840. 00            | 1 deputy collector and inspector .....                | 970. 61             |
| 1 messenger .....                                               | 730. 00            | 1 deputy collector and inspector .....                | 963. 82             |
| 1 laborer .....                                                 | 720. 00            | 3 deputy collectors and inspectors,<br>\$16. 50 ..... | 2, 749. 50          |
| 1 appraiser, \$3,000 .....                                      | 3, 000. 02         | 1 deputy collector and inspector .....                | 914. 03             |
| 1 cashier .....                                                 | 1, 800. 00         | 2 deputy collectors and inspectors,<br>\$912.50 ..... | 1, 825. 00          |
| <b>67 Total .....</b>                                           | <b>66, 474. 19</b> | 2 deputy collectors and inspectors,<br>\$900 .....    | 1, 800. 00          |
| GRAND HAVEN, MICH.                                              |                    | 1 deputy collector and inspector .....                | 905. 00             |
| 1 collector .....                                               | 2, 500. 00         | 1 deputy collector and inspector .....                | 885. 72             |
| 1 deputy collector .....                                        | 1, 200. 00         | 1 deputy collector and inspector .....                | 885. 70             |
| 1 deputy collector and clerk .....                              | 651. 62            | 1 deputy collector and inspector .....                | 610. 00             |
| 1 deputy collector and inspector .....                          | 638. 75            | 1 deputy collector and inspector .....                | 600. 00             |
| 1 deputy collector and inspector .....                          | 625. 00            | 2 deputy collectors and inspectors,<br>\$421.25 ..... | 842. 50             |
| 1 deputy collector and inspector .....                          | 443. 30            | 1 deputy collector and inspector .....                | 401. 45             |
| 1 deputy collector and inspector .....                          | 254. 00            | 1 deputy collector and inspector .....                | 400. 30             |
| 2 deputy collectors and inspectors,<br>\$244 .....              | 488. 00            | 1 deputy collector and inspector .....                | 360. 00             |
| 1 deputy collector and inspector .....                          | 178. 80            | 4 deputy collectors and inspectors,<br>\$203.80 ..... | 815. 20             |
| 1 deputy collector and inspector .....                          | 143. 30            | 1 deputy collector and inspector .....                | 75. 48              |
| 2 deputy collectors and inspectors,<br>\$139.95 .....           | 279. 90            | 1 deputy collector and inspector .....                | 45. 00              |
| 1 deputy collector and inspector .....                          | 132. 30            | 1 deputy collector and messenger .....                | 730. 00             |
| 1 deputy collector and inspector .....                          | 81. 25             | 1 deputy collector and messenger .....                | 728. 06             |
| 1 deputy collector and inspector .....                          | 32. 50             | 1 storekeeper of bonded warehouse .....               | 1, 100. 00          |
| <b>16 Total .....</b>                                           | <b>7, 658. 72</b>  | 1 inspectress .....                                   | 185. 87             |
| MARQUETTE, MICH.                                                |                    | 1 inspector and watchman .....                        | 730. 00             |
| 1 collector .....                                               | 2, 500. 00         | <b>54 Total .....</b>                                 | <b>48, 177. 79</b>  |
| 1 special deputy collector .....                                | 1, 200. 00         | DULUTH, MINN.                                         |                     |
| 1 deputy collector .....                                        | 1, 204. 50         | 1 collector .....                                     | 1, 000. 00          |
| 1 deputy collector .....                                        | 1, 000. 00         | 1 special deputy collector .....                      | 1, 365. 37          |
| 4 deputy collectors, \$292 .....                                | 1, 168. 00         | 1 deputy collector and inspector .....                | 232. 00             |
| 1 deputy collector .....                                        | 198. 25            | 1 deputy collector .....                              | 894. 20             |
| 1 deputy collector .....                                        | 163. 05            | 1 deputy collector .....                              | 175. 29             |
| 1 deputy collector .....                                        | 91. 25             | 1 deputy collector .....                              | 170. 16             |
| 1 deputy collector .....                                        | 83. 50             | 1 inspector .....                                     | 612. 00             |
| 1 assistant deputy collector .....                              | 585. 37            | <b>7 Total .....</b>                                  | <b>4, 449. 02</b>   |
| 2 inspectors (frontier), \$1,095 .....                          | 2, 190. 00         | SAINT VINCENT, MINN.                                  |                     |
| 1 inspector (frontier) .....                                    | 1, 092. 00         | 1 collector .....                                     | 2, 500. 00          |
| 1 inspector (frontier) .....                                    | 999. 00            | 1 special deputy collector .....                      | 1, 460. 00          |
| <b>17 Total .....</b>                                           | <b>12, 474. 92</b> | 2 deputy collectors, \$2,000 .....                    | 4, 000. 00          |
| PORT HURON, MICH.                                               |                    | 2 deputy collectors, \$1,460 .....                    | 2, 920. 00          |
| 1 collector .....                                               | 3, 086. 10         | 5 deputy collectors, \$1,277.50 .....                 | 6, 387. 50          |
| 1 special deputy collector .....                                | 2, 000. 00         | 2 deputy collectors, \$1,095 .....                    | 2, 190. 00          |
| 1 deputy collector .....                                        | 1, 500. 00         | 1 deputy collector, \$547.50 .....                    | 135. 50             |
|                                                                 |                    | 1 clerk .....                                         | 1, 095. 00          |
|                                                                 |                    | 1 clerk .....                                         | 1, 000. 00          |
|                                                                 |                    | 2 inspectors, \$1,095 .....                           | 2, 190. 00          |
|                                                                 |                    | 1 inspector (mounted) .....                           | 1, 277. 50          |

\* Of this amount \$12 per month was paid by the City Ferry Company for extra services.

† Of this amount \$8 per month was paid by the City Ferry Company for extra services.



## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occupation.              | Compensation. | Port, number of persons, and occupation.      | Compensation. |
|-------------------------------------------------------|---------------|-----------------------------------------------|---------------|
| SAINT VINCENT, MINN.—continued.                       |               | PORTSMOUTH, N. H.                             |               |
| 1 storekeeper and inspector, \$1,200..                | \$473.20      | 1 collector .....                             | \$553.36      |
| 1 storekeeper and inspector .....                     | 1,095.00      | 1 deputy collector and inspector .....        | 1,277.50      |
| 21 Total .....                                        | 26,723.70     | 1 deputy collector and inspector .....        | 1,095.00      |
| KANSAS CITY, MO.                                      |               | 1 special inspector .....                     | 1,308.00      |
| 1 surveyor .....                                      | 5,000.00      | 3 inspectors, \$3.50 per diem .....           | 3,832.50      |
| 1 deputy surveyor .....                               | 1,197.00      | 1 boatman .....                               | 400.00        |
| 1 deputy surveyor .....                               | 675.00        | 8 Total .....                                 | 8,466.36      |
| 3 Total .....                                         | 6,872.00      | BRIDGETON, N. J.                              |               |
| SAINT JOSEPH, MO.                                     |               | 1 collector (salary and fees) .....           | 775.00        |
| 1 surveyor .....                                      | 2,667.93      | 1 deputy collector .....                      | 80.00         |
| 1 deputy surveyor .....                               | 1,000.00      | 1 deputy collector .....                      | 76.50         |
| 2 Total .....                                         | 3,667.93      | 3 Total .....                                 | 931.50        |
| SAINT LOUIS, MO.                                      |               | CAMDEN, N. J.                                 |               |
| 1 surveyor .....                                      | 5,000.00      | (See Philadelphia, Pa.)                       |               |
| 1 special deputy surveyor .....                       | 2,500.00      | JERSEY CITY, N. J.                            |               |
| 1 deputy surveyor and cashier .....                   | 1,882.80      | (See New York, N. Y.)                         |               |
| 2 deputy surveyors, \$1,600 .....                     | 3,200.00      | LAMBERTON, N. J.                              |               |
| 1 deputy surveyor .....                               | 1,500.00      | 1 collector .....                             | 189.95        |
| 1 deputy surveyor .....                               | 1,200.00      | 1 deputy collector without compensation ..... |               |
| 1 liquidating clerk .....                             | 1,500.00      | 2 Total .....                                 | 189.95        |
| 1 clerk .....                                         | 1,400.00      | NEWARK, N. J.                                 |               |
| 1 clerk .....                                         | 1,300.00      | 1 collector .....                             | 1,012.68      |
| 1 clerk .....                                         | 1,200.00      | 1 deputy collector and inspector .....        | 1,200.00      |
| 1 clerk .....                                         | 1,100.00      | 1 inspector .....                             | 1,095.00      |
| 1 clerk .....                                         | 1,010.63      | 1 inspector (temporary) .....                 | 18.00         |
| 1 clerk .....                                         | 1,000.00      | 4 Total .....                                 | 3,325.68      |
| 1 watchman, \$2.50 per diem .....                     | 912.50        | PERTH AMBOY, N. J.                            |               |
| 1 messenger .....                                     | 840.00        | 1 collector .....                             | 3,600.00      |
| 1 appraiser .....                                     | 3,000.00      | 1 special deputy collector .....              | 1,200.00      |
| 1 examiner .....                                      | 1,467.20      | 2 inspectors, \$1,095 .....                   | 2,190.00      |
| 1 drug examiner, \$5 per diem .....                   | 905.00        | 1 inspector .....                             | 933.00        |
| 1 storekeeper .....                                   | 900.00        | 1 inspector, janitor, and boatman .....       | 511.50        |
| 1 sampler .....                                       | 900.00        | 1 store-keeper .....                          | 600.00        |
| 1 opener and packer, \$2 per diem .....               | 730.00        | 7 Total .....                                 | 9,034.50      |
| 3 laborers .....                                      | 1,439.37      | SOMERS POINT, N. J.                           |               |
| 2 inspectors, \$3.50 per diem .....                   | 2,555.00      | 1 collector .....                             | 575.05        |
| 3 inspectors, \$3 per diem .....                      | 3,285.00      | 1 deputy collector .....                      | 600.00        |
| 1 inspector (temporary), \$3 per diem .....           | 104.50        | 1 inspector (coast) .....                     | 474.50        |
| 31 Total .....                                        | 40,832.00     | 3 Total .....                                 | 1,649.55      |
| NATCHEZ, MISS.                                        |               | TUCKERTON, N. J.                              |               |
| 1 collector .....                                     | 500.00        | 1 collector .....                             | 303.15        |
| SHIELDSBOROUGH, MISS.                                 |               | 1 deputy collector .....                      | 600.00        |
| 1 collector .....                                     | 1,744.64      | 1 inspector .....                             | 730.00        |
| 2 special deputy collectors, \$1,095 .....            | 2,190.00      | 3 Total .....                                 | 1,633.15      |
| 2 inspectors, \$1,095 .....                           | 2,190.00      | ALBANY, N. Y.                                 |               |
| 5 Total .....                                         | 6,124.64      | 1 surveyor .....                              | 4,569.61      |
| VICKSBURG, MISS.                                      |               | 1 special deputy surveyor .....               | 1,460.00      |
| 1 collector .....                                     | 500.00        | 2 deputy surveyors, \$1,095 .....             | 2,190.00      |
| FORT BENTON, MONT.                                    |               | 4 inspectors, \$1,095 .....                   | 4,380.00      |
| 1 collector .....                                     | 1,029.70      | 8 Total .....                                 | 12,599.61     |
| 1 special deputy collector without compensation ..... |               |                                               |               |
| 2 Total .....                                         | 1,029.70      |                                               |               |
| OMAHA, NEBR.                                          |               |                                               |               |
| 1 surveyor .....                                      | 1,218.31      |                                               |               |
| 1 deputy surveyor and inspector .....                 | 630.00        |                                               |               |
| 2 Total .....                                         | 1,848.31      |                                               |               |



STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS  
EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occu-<br>pation.                      | Compensa-<br>tion. | Port, number of persons, and occu-<br>pation.                                       | Compensa-<br>tion. |
|--------------------------------------------------------------------|--------------------|-------------------------------------------------------------------------------------|--------------------|
| BUFFALO, N. Y.                                                     |                    | NEW YORK, N. Y.—continued.                                                          |                    |
| 1 collector (salary and fees).....                                 | \$4,133.47         | 30 clerks, \$2,000.....                                                             | \$60,000.00        |
| 1 special deputy collector.....                                    | 2,500.00           | 11 clerks, \$1,800.....                                                             | 19,800.00          |
| 2 deputy collectors (International<br>Bridge, N. Y., \$1,460)..... | 2,920.00           | 45 clerks, \$1,600.....                                                             | 72,000.00          |
| 1 deputy collector (East Buffalo, N. Y.)                           | 1,095.00           | 66 clerks, \$1,400.....                                                             | 92,400.00          |
| 1 deputy collector (Tonawanda, N. Y.)                              | 1,095.00           | 107 clerks, \$1,200.....                                                            | 128,400.00         |
| 1 deputy collector (Black Rock<br>Ferry, N. Y.).....               | 1,642.50           | 15 clerks, \$1,000.....                                                             | 15,000.00          |
| 1 appraiser.....                                                   | 3,000.00           | 2 clerks and messengers, \$1,000....                                                | 2,000.00           |
| 1 cashier.....                                                     | 1,400.00           | 2 clerks and messengers, \$900.....                                                 | 1,800.00           |
| 1 entry and liquidating clerk.....                                 | 1,600.00           | 2 weighers, \$2,500.....                                                            | 5,000.00           |
| 1 warehouse clerk and book-keeper.....                             | 1,400.00           | 1 foreman of assistant weighers....                                                 | 1,600.00           |
| 1 impost and statistical clerk.....                                | 1,200.00           | 56 assistant weighers, \$4 per diem..                                               | 70,112.00          |
| 1 marine clerk.....                                                | 1,200.00           | 68 assistant weighers (temporary),<br>30 cents per hour.....                        | 63,222.21          |
| 1 clearance clerk.....                                             | 1,200.00           | 1 superintendent of Castle Garden<br>bureau.....                                    | 2,000.00           |
| 1 clearance clerk (night).....                                     | 780.00             | 1 gauger.....                                                                       | 2,000.00           |
| 4 inspectors, \$1,277.50.....                                      | 5,110.00           | 9 assistant gaugers, \$4 per diem....                                               | 11,268.00          |
| 15 inspectors, \$1,095.....                                        | 16,425.00          | 296 inspectors, \$4 per diem.....                                                   | 432,160.00         |
| 1 inspector.....                                                   | 1,055.00           | 116 inspectors (night), \$3 per diem....                                            | 127,020.00         |
| 1 inspector.....                                                   | 912.50             | 4 inspectors (coastwise), \$3 per diem                                              | 730.00             |
| 1 inspector.....                                                   | 747.00             | 9 inspectresses, \$3 per diem.....                                                  | 9,855.00           |
| 1 inspector.....                                                   | 120.00             | 58 store-keepers, \$1,400.....                                                      | 81,200.00          |
| 1 inspector.....                                                   | 75.00              | 1 store-keeper of Castle Garden<br>bureau.....                                      | 1,400.00           |
| 1 store-keeper.....                                                | 1,100.00           | 1 engineer.....                                                                     | 1,500.00           |
| 1 store-keeper.....                                                | 133.47             | 1 engineer.....                                                                     | 1,200.00           |
| 1 messenger.....                                                   | 800.00             | 1 assistant engineer.....                                                           | 720.00             |
| 42 Total.....                                                      | 51,643.94          | 1 acting assistant engineer, \$3 per<br>diem.....                                   | 1,095.00           |
| CAPE VINCENT, N. Y.                                                |                    | 1 carpenter.....                                                                    | 1,500.00           |
| 1 collector.....                                                   | 2,500.00           | 2 carpenters, \$3 per diem.....                                                     | 2,190.00           |
| 1 special deputy collector.....                                    | 1,500.00           | 1 detective.....                                                                    | 1,200.00           |
| 1 deputy collector, \$1,200.....                                   | 1,091.21           | 2 ushers, \$1,200.....                                                              | 2,400.00           |
| 8 deputy collectors and inspectors,<br>\$3 per day.....            | 3,669.00           | 1 usher.....                                                                        | 1,000.00           |
| 7 deputy collectors and inspectors,<br>\$1.25 per day.....         | 3,188.75           | 1 book-binder.....                                                                  | 1,200.00           |
| 2 inspectors, \$3 per diem.....                                    | 2,187.00           | 1 assistant bookbinder.....                                                         | 480.00             |
| 20 Total.....                                                      | 14,135.96          | 4 watchmen, \$1,000 and \$2.50 per<br>Sunday.....                                   | 4,520.00           |
| DUNKIRK, N. Y.                                                     |                    | 2 watchmen, \$1,000.....                                                            | 2,000.00           |
| 1 collector.....                                                   | 1,000.00           | 30 watchmen, \$3 per diem.....                                                      | 32,850.00          |
| 1 deputy collector and inspector.....                              | 1,095.00           | 1 opener and packer.....                                                            | 1,095.00           |
| 2 Total.....                                                       | 2,095.00           | 7 foremen of public stores, \$2.50<br>diem and 25 cents per hour over-<br>time..... | 5,477.50           |
| GREENPORT, N. Y.                                                   |                    | 10 per diem.....                                                                    |                    |
| 1 surveyor (fees).....                                             | 296.62             | 0 laborers of public stores, \$2 per<br>diem.....                                   | 72,994.06          |
| 1 deputy surveyor and inspector.....                               | 300.00             | 2 searchers, \$2.50 per diem.....                                                   | 1,565.00           |
| 2 Total.....                                                       | 596.62             | 6 floor book-keepers, \$2.50 per diem                                               | 4,695.00           |
| NEW YORK, N. Y.                                                    |                    | 67 messengers, \$840.....                                                           | 56,280.00          |
| 1 collector.....                                                   | 12,000.00          | 4 messengers, \$720.....                                                            | 2,880.00           |
| 10 deputy collectors, \$3,000.....                                 | 30,000.00          | 7 elevator conductors, \$2.50 per diem                                              | 5,477.50           |
| 1 deputy collector (Cold Spring, N. Y.)                            | 200.00             | 3 firemen, \$720.....                                                               | 2,160.00           |
| 1 assistant collector (Jersey City,<br>N. J.).....                 | 2,000.00           | 1 acting fireman, \$2 per diem.....                                                 | 626.00             |
| 1 auditor.....                                                     | 5,000.00           | 1 foreman of porters.....                                                           | 840.00             |
| 1 assistant auditor.....                                           | 3,500.00           | 16 porters, \$720.....                                                              | 11,520.00          |
| 1 cashier.....                                                     | 5,000.00           | 5 janitors (weigher's), \$2 per diem..                                              | 3,130.00           |
| 1 chief clerk of customs.....                                      | 5,000.00           | 410 laborers (weigher's), 40 cents per<br>hour.....                                 | 255,278.18         |
| 1 chief clerk.....                                                 | 2,700.00           | 1 measurer of marble (temporary),<br>\$5 per diem.....                              | 1,565.00           |
| 1 superintendent of warehouse.....                                 | 2,500.00           | 6 clerks (temporary), \$2.50 per diem                                               | 4,695.00           |
| 1 private secretary, \$2,500.....                                  | 1,250.00           | 1 laborer (temporary), 30 cents per<br>hour.....                                    | 936.00             |
| 1 teller.....                                                      | 2,500.00           | 1 superintendent of gauger's labor-<br>ers.....                                     | 1,800.00           |
| 1 teller.....                                                      | 2,200.00           | 28 laborers (gauger's), \$2.50 per diem                                             | 34,926.00          |
| 2 tellers, \$2,000.....                                            | 4,000.00           | 2 laborers (gauger's), 40 cents per<br>hour.....                                    |                    |
| 6 tellers, \$1,800.....                                            | 10,800.00          | 12 laborers (gauger's), 30 cents per<br>hour.....                                   |                    |
| 10 clerks, \$2,500.....                                            | 25,000.00          | 1 forewoman of scrubbers.....                                                       | 420.00             |
| 1 clerk.....                                                       | 2,400.00           | 1 scrubber, \$45 per month.....                                                     | 540.00             |
| 17 clerks, \$2,200.....                                            | 37,400.00          | 5 scrubbers, \$30 per month.....                                                    | 1,800.00           |
|                                                                    |                    | 1 general appraiser.....                                                            | 3,000.00           |
|                                                                    |                    | 1 chief clerk.....                                                                  | 2,500.00           |
|                                                                    |                    | 1 assistant chief clerk.....                                                        | 2,000.00           |
|                                                                    |                    | 1 law clerk.....                                                                    | 2,000.00           |



## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occupation.                | Compensation. | Port, number of persons, and occupation.          | Compensation. |
|---------------------------------------------------------|---------------|---------------------------------------------------|---------------|
| NEW YORK, N. Y.—continued.                              |               | OGDENSBURG, N. Y.—continued.                      |               |
| 1 stenographer .....                                    | \$1,700.00    | 5 deputy collectors and inspectors, \$1,095 ..... | \$5,475.00    |
| 1 clerk .....                                           | 1,600.00      | 1 deputy collector and inspector .....            | 1,000.00      |
| 4 clerks, \$1,200 .....                                 | 4,800.00      | 1 deputy collector and inspector .....            | 915.00        |
| 1 messenger .....                                       | 840.00        | 1 deputy collector and inspector .....            | 800.00        |
| 1 opener and packer, \$3 per diem .....                 | 919.00        | 3 deputy collectors and inspectors, \$600 .....   | 1,800.00      |
| 1 opener and packer, \$2.75 per diem .....              | 860.75        | 1 inspector .....                                 | 1,460.00      |
| 1 appraiser .....                                       | 4,000.00      | 1 inspector .....                                 | 1,095.00      |
| 10 assistant appraisers, \$3,000 .....                  | 30,000.00     | —                                                 | —             |
| 1 chief clerk .....                                     | 2,500.00      | 19 Total .....                                    | 21,512.50     |
| 1 clerk .....                                           | 2,500.00      | —                                                 | —             |
| 2 clerks, \$1,800 .....                                 | 3,600.00      | OSWEGO, N. Y.                                     |               |
| 5 clerks, \$1,600 .....                                 | 8,000.00      | 1 collector (salary, fees, etc.) .....            | 4,500.00      |
| 3 clerks, \$1,200 .....                                 | 3,600.00      | 1 deputy collector .....                          | 1,800.00      |
| 3 clerks, \$864 .....                                   | 2,592.00      | 2 deputy collectors, \$1,200 .....                | 2,400.00      |
| 1 clerk and verifier .....                              | 1,500.00      | 4 deputy collectors, \$1,000 .....                | 4,000.00      |
| 8 clerks and verifiers, \$1,400 .....                   | 11,200.00     | 2 deputy collectors, \$900 .....                  | 1,800.00      |
| 20 clerks and verifiers, \$1,200 .....                  | 24,000.00     | 1 cashier .....                                   | 1,600.00      |
| 1 clerk and verifier .....                              | 1,150.00      | 1 chief inspector, \$3.25 per diem .....          | 1,186.25      |
| 1 law clerk .....                                       | 2,000.00      | 10 inspectors (temporary), \$3 per diem .....     | 6,996.00      |
| 1 stenographer .....                                    | 2,000.00      | 1 inspector (temporary), \$2.50 per diem .....    | 55.00         |
| 1 private secretary .....                               | 2,000.00      | 1 superintendent of bonded warehouses .....       | 1,100.00      |
| 27 examiners, \$2,500 .....                             | 67,500.00     | 1 general storekeeper, \$1,100 .....              | 823.00        |
| 1 examiner .....                                        | 2,300.00      | 4 store-keepers, \$900 .....                      | 887.86        |
| 4 examiners, \$2,200 .....                              | 8,800.00      | —                                                 | —             |
| 19 examiners, \$2,000 .....                             | 38,000.00     | 29 Total .....                                    | 27,148.11     |
| 26 examiners, \$1,800 .....                             | 46,800.00     | —                                                 | —             |
| 1 examiner .....                                        | 1,200.00      | PATCHOGUE, N. Y.                                  |               |
| 1 superintendent of openers and packers .....           | 1,600.00      | 1 surveyor .....                                  | 467.99        |
| 6 foremen of openers and packers, \$3.75 per diem ..... | 7,042.50      | —                                                 | —             |
| 72 openers and packers, \$3 per diem .....              | 67,608.00     | PLATTSBURGH, N. Y.                                |               |
| 56 openers and packers, \$2.75 per diem .....           | 48,202.00     | 1 collector .....                                 | 2,500.00      |
| 31 samplers, \$1,200 .....                              | 37,200.00     | 1 deputy collector and inspector .....            | 1,800.00      |
| 2 samplers, \$1,150 .....                               | 2,300.00      | 1 deputy collector and inspector .....            | 1,425.00      |
| 1 messenger, \$3.75 per diem .....                      | 1,173.75      | 1 deputy collector and inspector .....            | 1,245.00      |
| 35 messengers, \$840 .....                              | 29,400.00     | 1 deputy collector and inspector .....            | 1,230.00      |
| 1 naval officer .....                                   | 8,000.00      | 1 deputy collector and inspector .....            | 1,200.00      |
| 1 deputy naval officer .....                            | 2,500.00      | 9 deputy collectors and inspectors, \$1,095 ..... | 9,855.00      |
| 1 controller .....                                      | 4,000.00      | 1 deputy collector and inspector .....            | 912.00        |
| 1 auditor .....                                         | 3,500.00      | 2 deputy collectors and inspectors, \$900 .....   | 1,800.00      |
| 1 clerk .....                                           | 3,000.00      | 5 deputy collectors and inspectors, \$800 .....   | 4,000.00      |
| 1 clerk .....                                           | 2,800.00      | 1 deputy collector and inspector .....            | 720.85        |
| 2 clerks, \$2,500 .....                                 | 5,000.00      | 1 deputy collector and inspector .....            | 472.21        |
| 8 clerks, \$2,200 .....                                 | 17,600.00     | 1 deputy collector and inspector .....            | 7.35          |
| 13 clerks, \$2,000 .....                                | 26,000.00     | 1 deputy collector and clerk .....                | 1,600.00      |
| 12 clerks, \$1,800 .....                                | 21,600.00     | 1 inspector .....                                 | 339.00        |
| 16 clerks, \$1,600 .....                                | 25,600.00     | 1 inspector (temporary) .....                     | 270.00        |
| 10 clerks, \$1,400 .....                                | 14,000.00     | 1 inspector (temporary) .....                     | 90.00         |
| 23 clerks, \$1,200 .....                                | 27,600.00     | —                                                 | —             |
| 1 clerk and messenger .....                             | 1,000.00      | 30 Total .....                                    | 29,466.41     |
| 1 engineer .....                                        | 1,000.00      | —                                                 | —             |
| 11 messengers, \$840 .....                              | 9,240.00      | PORT JEFFERSON, N. Y.                             |               |
| 1 surveyor .....                                        | 8,000.00      | 1 surveyor (fees) .....                           | 178.75        |
| 1 deputy surveyor .....                                 | 2,500.00      | 1 deputy collector, without compensation .....    | —             |
| 1 auditor .....                                         | 5,000.00      | —                                                 | —             |
| 1 superintendent of barge office .....                  | 2,500.00      | 2 Total .....                                     | 178.75        |
| 1 private secretary .....                               | 2,000.00      | —                                                 | —             |
| 2 clerks, \$1,800 .....                                 | 3,600.00      | ROCHESTER, N. Y.                                  |               |
| 9 clerks, \$1,600 .....                                 | 14,400.00     | 1 collector .....                                 | 3,100.00      |
| 3 clerks, \$1,400 .....                                 | 4,200.00      | 1 special deputy collector .....                  | 1,800.00      |
| 2 clerks, \$1,200 .....                                 | 2,400.00      | 1 deputy collector .....                          | 1,460.00      |
| 7 inspectors (measuring vessels), \$4 per diem .....    | 10,220.00     | 1 deputy collector .....                          | 1,405.25      |
| 8 messengers, \$840 .....                               | 6,720.00      | 2 deputy collectors, \$1,200 .....                | 2,400.00      |
| 5 messengers, \$720 .....                               | 3,600.00      | 4 inspectors, etc., \$1,095 .....                 | 4,380.00      |
| 2,193 Total .....                                       | 2,594,540.45  | 3 inspectors, etc., \$732 .....                   | 2,196.00      |
| OGDENSBURG, N. Y.                                       |               | —                                                 | —             |
| 1 collector .....                                       | 2,567.50      | —                                                 | —             |
| 1 special deputy collector .....                        | 1,600.00      | —                                                 | —             |
| 2 deputy collectors, inspectors, etc., \$1,200 .....    | 2,400.00      | —                                                 | —             |
| 2 deputy collectors and inspectors, \$1,200 .....       | 2,400.00      | —                                                 | —             |



STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS  
EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occu-<br>pation.           | Compensa-<br>tion. | Port, number of persons, and occu-<br>pation.          | Compensa-<br>tion. |
|---------------------------------------------------------|--------------------|--------------------------------------------------------|--------------------|
| ROCHESTER, N. Y.—continued.                             |                    | WILMINGTON, N. C.—continued.                           |                    |
| 2 inspectors and deputy collectors,<br>\$655.50 .....   | \$1,311.00         | 1 chief inspector .....                                | \$1,600.00         |
| 2 store-keepers, \$300 .....                            | 600.00             | 2 inspectors, \$1,095 .....                            | 2,190.00           |
| 1 scrubber and cleaner .....                            | 120.00             | 1 clerk .....                                          | 1,000.00           |
| 18 Total .....                                          | 18,772.25          | 4 boatmen, \$420 .....                                 | 1,680.00           |
| SAG HARBOR, N. Y.                                       |                    | 1 janitor .....                                        | 600.00             |
| 1 collector (salary and fees) .....                     | 414.80             | 11 Total .....                                         | 11,427.24          |
| 1 deputy collector .....                                | 300.00             | CINCINNATI, OHIO.                                      |                    |
| 2 Total .....                                           | 714.80             | 1 surveyor .....                                       | 5,000.00           |
| SUSPENSION BRIDGE, N. Y.                                |                    | 1 special deputy surveyor .....                        | 2,000.00           |
| 1 collector .....                                       | 3,900.00           | 1 deputy surveyor and cashier .....                    | 1,400.00           |
| 1 deputy collector and clerk .....                      | 2,500.00           | 1 clerk .....                                          | 1,350.00           |
| 1 deputy collector and clerk .....                      | 1,500.00           | 1 clerk .....                                          | 1,250.00           |
| 1 deputy collector and clerk .....                      | 1,400.00           | 2 clerks, \$1,200 .....                                | 2,400.00           |
| 1 deputy collector and clerk .....                      | 1,001.10           | 2 clerks, \$1,000 .....                                | 2,000.00           |
| 1 deputy collector and cashier .....                    | 1,400.00           | 1 admeasurer, \$3 per diem .....                       | 1,095.00           |
| 1 deputy collector and inspector .....                  | 1,460.00           | 1 appraiser .....                                      | 3,000.00           |
| 1 deputy collector and inspector .....                  | 1,450.00           | 1 examiner .....                                       | 1,800.00           |
| 15 deputy collectors and inspectors,<br>\$1,095 .....   | 16,425.00          | 1 examiner .....                                       | 1,600.00           |
| 1 deputy collector and inspector .....                  | 1,041.00           | 1 opener and packer .....                              | 900.00             |
| 3 deputy collectors and inspectors,<br>\$1,010.20 ..... | 3,030.60           | 2 storekeepers, \$1,100 .....                          | 2,200.00           |
| 3 deputy collectors and inspectors,<br>\$647.20 .....   | 1,941.60           | 1 weigher, gauger, and measurer, \$4<br>per diem ..... | 1,460.00           |
| 5 inspectors, \$1,095 .....                             | 5,475.00           | 1 weigher and assistant gauger .....                   | 900.00             |
| 1 inspector .....                                       | 1,084.00           | 3 inspectors, \$3.50 per diem .....                    | 3,832.50           |
| 1 inspector .....                                       | 928.00             | 1 special examiner of drugs, \$5 per<br>diem .....     | 115.00             |
| 1 inspector .....                                       | 916.00             | 1 porter .....                                         | 720.00             |
| 1 inspector .....                                       | 490.00             | 1 laborer .....                                        | 600.00             |
| 1 inspector .....                                       | 412.50             | 1 messenger .....                                      | 480.00             |
| 1 storekeeper .....                                     | 1,490.00           | 25 Total .....                                         | 34,102.50          |
| 1 messenger .....                                       | 600.00             | CLEVELAND, OHIO.                                       |                    |
| 42 Total .....                                          | 48,354.80          | 1 collector .....                                      | 2,765.35           |
| NOTE.—Amount paid by railway<br>companies, \$5,298.     |                    | 1 special deputy collector .....                       | 1,800.00           |
| BEAUFORT, N. C.                                         |                    | 1 deputy collector and clerk .....                     | 1,200.04           |
| 1 collector (salary and fees) .....                     | 1,239.30           | 1 deputy collector and clerk .....                     | 1,170.66           |
| 1 deputy collector and inspector .....                  | 480.00             | 1 deputy collector and inspector .....                 | 1,263.50           |
| 1 deputy collector and storekeeper .....                | 480.00             | 1 deputy collector and inspector .....                 | 1,083.00           |
| 1 boatman .....                                         | 240.00             | 1 deputy collector and inspector .....                 | 912.50             |
| 4 Total .....                                           | 2,439.30           | 1 deputy collector and inspector .....                 | 430.70             |
| EDENTON, N. C.                                          |                    | 1 deputy collector and inspector .....                 | 357.50             |
| 1 collector .....                                       | 1,131.45           | 1 deputy collector and inspector .....                 | 220.00             |
| 1 special deputy collector .....                        | 600.00             | 1 appraiser .....                                      | 3,000.00           |
| 1 deputy collector .....                                | 1,000.00           | 1 clerk .....                                          | 1,200.00           |
| 3 Total .....                                           | 2,731.45           | 1 clerk .....                                          | 999.93             |
| NEW BERNE, N. C.                                        |                    | 2 inspectors, \$1,095 .....                            | 2,190.00           |
| 1 collector .....                                       | 1,309.97           | 1 watchman .....                                       | 1,057.50           |
| 1 deputy collector .....                                | 900.00             | 1 opener and packer .....                              | 581.97             |
| 1 deputy collector .....                                | 600.00             | 1 laborer .....                                        | 540.00             |
| 2 deputy collectors, \$365 .....                        | 730.00             | 18 Total .....                                         | 20,772.65          |
| 4 boatmen, \$240 .....                                  | 960.00             | SANDUSKY, OHIO.                                        |                    |
| 1 messenger .....                                       | 240.00             | 1 collector .....                                      | 1,990.63           |
| 10 Total .....                                          | 4,739.97           | 1 special deputy collector and in-<br>spector .....    | 1,000.00           |
| WILMINGTON, N. C.                                       |                    | 2 deputy collectors and inspectors,<br>\$401.50 .....  | 803.00             |
| 1 collector (salary, fees, etc.) .....                  | 2,557.24           | 1 deputy collector and inspector .....                 | 255.20             |
| 1 special deputy collector .....                        | 1,800.00           | 2 deputy collectors and inspectors,<br>\$200.75 .....  | 401.50             |
|                                                         |                    | 1 deputy collector and inspector .....                 | 109.50             |
|                                                         |                    | 8 Total .....                                          | 4,559.83           |
|                                                         |                    | TOLEDO, OHIO.                                          |                    |
|                                                         |                    | 1 collector .....                                      | 2,500.00           |
|                                                         |                    | 1 special deputy collector .....                       | 1,400.00           |
|                                                         |                    | 1 deputy collector and appraiser .....                 | 1,200.00           |
|                                                         |                    | 1 deputy collector and inspector .....                 | 1,100.00           |



## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occupation.             | Compensation. | Port, number of persons, and occupation.                 | Compensation. |
|------------------------------------------------------|---------------|----------------------------------------------------------|---------------|
| TOLEDO, OHIO—continued.                              |               | PHILADELPHIA, PA.—continued.                             |               |
| 1 deputy collector (temporary).....                  | \$585.00      | 1 type-writer, \$720.....                                | \$694.62      |
| 1 janitor and messenger.....                         | 300.00        | 4 messengers, \$720.....                                 | 2,640.36      |
| 6 Total.....                                         | 7,085.00      | 1 watchman.....                                          | 912.50        |
| ASTORIA, OREGON.                                     |               | 1 watchman.....                                          | 840.00        |
| 1 collector.....                                     | 3,000.00      | 3 statisticians (temporary), \$1,200 ..                  | 1,050.00      |
| 1 deputy collector.....                              | 2,000.00      | 1 naval officer.....                                     | 5,000.00      |
| 1 deputy collector.....                              | 1,500.00      | 1 deputy naval officer.....                              | 2,500.00      |
| 2 inspectors, \$1,460.....                           | 2,920.00      | 1 chief clerk.....                                       | 2,000.00      |
| 9 inspectors (temporary), \$3 per diem               | 388.00        | 2 clerks, \$1,800.....                                   | 3,600.00      |
| 9 laborers (temporary), 15 cents per hour.....       | 132.00        | 1 clerk, \$1,400.....                                    | 1,400.00      |
| 2 boatmen, \$480.....                                | 960.00        | 1 clerk, \$1,200.....                                    | 1,200.00      |
| 25 Total.....                                        | 10,900.00     | 1 messenger.....                                         | 840.00        |
| COOS BAY, OREGON.                                    |               | 1 surveyor.....                                          | 5,000.00      |
| 1 collector.....                                     | 1,069.30      | 1 deputy surveyor.....                                   | 2,500.00      |
| 2 deputy collectors, \$1,000.....                    | 2,000.00      | 1 chief clerk.....                                       | 2,000.00      |
| 3 Total.....                                         | 3,069.30      | 1 clerk.....                                             | 1,400.00      |
| PORTLAND, OREGON.                                    |               | 1 messenger.....                                         | 840.00        |
| 1 collector.....                                     | 4,200.00      | 1 general appraiser.....                                 | 3,000.00      |
| 1 deputy collector.....                              | 2,400.00      | 1 clerk.....                                             | 1,300.00      |
| 1 deputy collector.....                              | 2,000.00      | 1 appraiser.....                                         | 3,000.00      |
| 1 appraiser.....                                     | 3,000.00      | 2 assistant appraisers, \$2,500.....                     | 5,000.00      |
| 1 clerk.....                                         | 1,500.00      | 1 examiner of drugs.....                                 | 1,000.00      |
| 2 inspectors, \$1,460.....                           | 2,920.00      | 2 examiners, \$2,200.....                                | 1,821.20      |
| 2 inspectors, (night), \$912.50.....                 | 1,825.00      | 1 examiner, \$2,000.....                                 | 1,172.20      |
| 1 weigher and gauger.....                            | 1,460.00      | 4 examiners, \$1,800.....                                | 2,980.00      |
| 1 storekeeper.....                                   | 1,200.00      | 6 examiners, \$1,700.....                                | 5,898.11      |
| 1 opener and packer.....                             | 491.68        | 1 examiner, \$1,600.....                                 | 631.13        |
| 12 Total.....                                        | 20,996.68     | 1 examiner, \$1,400.....                                 | 579.40        |
| YAQUINA, OREGON.                                     |               | 2 examiners, \$1,200.....                                | 1,649.90      |
| 1 collector.....                                     | 1,021.00      | 1 chief clerk, \$2,000.....                              | 252.71        |
| ERIE, PA.                                            |               | 1 chief clerk, \$1,500.....                              | 1,310.41      |
| 1 collector.....                                     | 1,400.00      | 2 clerks, \$1,300.....                                   | 2,600.00      |
| 1 deputy collector.....                              | 1,600.00      | 1 clerk.....                                             | 1,200.00      |
| 3 inspectors, \$723.....                             | 2,169.00      | 9 samplers and packers, \$800.....                       | 6,758.10      |
| 5 Total.....                                         | 5,169.00      | 4 samplers, \$800.....                                   | 1,262.28      |
| PHILADELPHIA, PA.                                    |               | 1 messenger.....                                         | 700.00        |
| 1 collector.....                                     | 8,000.00      | 2 watchmen, \$840.....                                   | 1,680.00      |
| 1 special deputy collector, \$3,000....              | 399.44        | 2 watchmen, \$720.....                                   | 1,440.10      |
| 1 special deputy collector and auditor, \$4,500..... | 3,900.77      | 1 watchman, \$700.....                                   | 677.14        |
| 1 deputy collector.....                              | 3,000.00      | 1 foreman of laborers.....                               | 800.00        |
| 1 assistant collector (Camden, N. J.)                | 1,500.00      | 22 laborers, \$700 (appraiser's office) ..               | 14,699.21     |
| 1 assistant auditor.....                             | 2,500.00      | 1 storekeeper and clerk.....                             | 2,000.00      |
| 1 cashier.....                                       | 2,500.00      | 1 carpenter, \$800.....                                  | 740.01        |
| 1 assistant cashier.....                             | 2,000.00      | 1 marker.....                                            | 720.00        |
| 1 assistant cashier.....                             | 1,600.00      | 2 foremen of laborers, \$875.....                        | 1,749.99      |
| 1 chief of liquidating division, \$2,000             | 1,733.65      | 18 laborers (public stores), \$700.....                  | 11,373.54     |
| 1 chief of estimating division, \$2,000              | 1,733.65      | 1 weigher.....                                           | 2,000.00      |
| 1 chief of statistical division, etc., \$2,000.....  | 1,733.65      | 20 assistant weighers, \$1,100.....                      | 19,037.20     |
| 1 chief of law division, etc., \$2,000.              | 1,548.91      | 1 clerk.....                                             | 1,200.00      |
| 1 secretary to collector.....                        | 1,800.00      | 1 measurer's laborer.....                                | 840.00        |
| 2 clerks (designated by collector), \$2,000.....     | 532.66        | 1 foreman of laborers, \$840.....                        | 741.89        |
| 1 clerk (designated by collector).....               | 1,800.00      | 1 superintendent of inspector sand gaugers, \$2,000..... | 1,467.37      |
| 2 clerks, \$1,800.....                               | 3,600.00      | 2 assistant gaugers, \$1,200.....                        | 2,367.03      |
| 11 clerks, \$1,600.....                              | 17,582.59     | 1 laborer (gauger's), \$912.50.....                      | 77.50         |
| 8 clerks, \$1,400.....                               | 9,879.89      | 2 laborers (gauger's), \$840.....                        | 1,590.90      |
| 8 clerks, \$1,200.....                               | 9,403.21      | 1 stenciler.....                                         | 840.00        |
|                                                      |               | 2 bargemen, \$720.....                                   | 1,440.00      |
|                                                      |               | 3 special inspectors, \$1,460.....                       | 3,288.00      |
|                                                      |               | 66 inspectors, \$1,277.50.....                           | 81,392.50     |
|                                                      |               | 1 inspector.....                                         | 1,095.00      |
|                                                      |               | 1 inspector (lazaretto), \$600.....                      | 66.00         |
|                                                      |               | 5 inspectors (night), \$1,095.....                       | 501.00        |
|                                                      |               | 1 inspectress.....                                       | 1,095.00      |
|                                                      |               | 1 captain of watch (surveyor's office), \$1,277.50.....  | 500.50        |
|                                                      |               | 32 watchmen (surveyor's office), \$840                   | 24,673.24     |
|                                                      |               | 1 watchman (night), Point Breeze ..                      | 840.00        |
|                                                      |               | 1 watchman and storekeeper (lazaretto), \$600.....       | 512.04        |
|                                                      |               | 307 Total.....                                           | 334,726.50    |
|                                                      |               | PITTSBURGH, PA.                                          |               |
|                                                      |               | 1 surveyor.....                                          | 5,000.00      |
|                                                      |               | 1 special deputy surveyor.....                           | 1,800.00      |



## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occupation.               | Compensation. | Port, number of persons, and occupation.            | Compensation. |
|--------------------------------------------------------|---------------|-----------------------------------------------------|---------------|
| PITTSBURGH, PA.—continued.                             |               | CHATTANOOGA, TENN.                                  |               |
| 1 deputy surveyor and clerk.....                       | \$1,200.00    | 1 surveyor.....                                     | \$350.00      |
| 1 clerk.....                                           | 1,100.00      |                                                     |               |
| 1 inspector and examiner, \$4 per diem                 | 1,460.00      | MEMPHIS, TENN.                                      |               |
| 4 inspectors, \$3 per diem.....                        | 4,380.00      | 1 surveyor.....                                     | 1,365.73      |
| 1 messenger.....                                       | 600.00        | 1 deputy surveyor.....                              | 1,000.00      |
| 10 Total.....                                          | 15,540.00     | 1 inspector, weigher, etc., \$3 per diem            | 180.00        |
| BRISTOL, R. I.                                         |               | 1 engineer.....                                     | 900.00        |
| 1 collector (fees and commissions) ..                  | 80.75         | 1 janitor.....                                      | 700.00        |
| 1 deputy collector, inspector, etc., \$3 per diem..... | 1,095.00      | 1 laborer.....                                      | 547.50        |
| 1 boatman.....                                         | 216.00        | 1 elevator tender.....                              | 540.00        |
| 3 Total.....                                           | 1,391.75      | 1 watchman (day), \$2 per diem.....                 | 174.00        |
| NEWPORT, R. I.                                         |               | 1 watchman (night), \$2 per diem....                | 470.00        |
| 1 collector.....                                       | 291.85        | 1 messenger, \$30 per month.....                    | 307.00        |
| 1 deputy collector.....                                | 1,000.00      | 1 fireman.....                                      | 221.93        |
| 1 inspector.....                                       | 652.25        | 11 Total.....                                       | 6,406.16      |
| 1 inspector.....                                       | 426.00        | NASHVILLE, TENN.                                    |               |
| 1 inspector.....                                       | 57.00         | 1 surveyor (salary and fees) .....                  | 400.00        |
| 1 inspector.....                                       | 15.20         |                                                     |               |
| 1 boatman.....                                         | 400.00        | BROWNSVILLE, TEX.                                   |               |
| 7 Total.....                                           | 2,792.30      | 1 collector (fees and storage).....                 | 2,327.15      |
| PROVIDENCE, R. I.                                      |               | 1 deputy collector and cashier.....                 | 1,800.00      |
| 1 collector.....                                       | 3,916.90      | 1 deputy collector, chief clerk, etc..              | 1,600.00      |
| 1 special deputy collector, inspector, etc.....        | 2,000.00      | 1 deputy collector and clerk.....                   | 1,400.00      |
| 1 deputy collector and cashier.....                    | 2,000.00      | 1 deputy collector and inspector....                | 1,600.00      |
| 4 inspectors, weighers, etc., \$1,277.50               | 5,110.00      | 3 deputy collectors and inspectors, \$1,277.50..... | 3,832.50      |
| 1 inspector.....                                       | 105.00        | 1 deputy collector and inspector (mounted) .....    | 1,460.00      |
| 1 appraiser.....                                       | 2,744.50      | 11 inspectors (mounted), \$1,460.....               | 16,056.00     |
| 1 messenger and storekeeper.....                       | 1,095.00      | 4 inspectors (local), \$1,277.50.....               | 5,110.00      |
| 1 storekeeper.....                                     | 730.00        | 1 inspector (temporary).....                        | 3.00          |
| 1 watchman.....                                        | 730.00        | 1 inspectress.....                                  | 730.00        |
| 1 boatman.....                                         | 600.00        | 1 messenger.....                                    | 750.00        |
| 13 Total.....                                          | 19,031.40     | 27 Total.....                                       | 36,668.65     |
| BEAUFORT, S. C.                                        |               | CORPUS CHRISTI, TEX.                                |               |
| 1 collector.....                                       | 1,000.00      | 1 collector.....                                    | 2,785.43      |
| 1 deputy collector and inspector.....                  | 1,460.00      | 2 deputy collectors, \$1,600.....                   | 3,200.00      |
| 1 inspector.....                                       | 1,095.00      | 1 deputy collector.....                             | 1,460.00      |
| 4 boatmen, \$420.....                                  | 1,680.00      | 1 clerk.....                                        | 1,200.00      |
| 7 Total.....                                           | 5,235.00      | 6 inspectors (mounted), \$1,460.....                | 8,742.00      |
| CHARLESTON, S. C.                                      |               | 3 inspectors, \$1,277.50.....                       | 3,832.50      |
| 1 collector.....                                       | 2,513.76      | 1 inspector.....                                    | 1,260.00      |
| 1 special deputy collector.....                        | 2,000.00      | 1 inspector (night).....                            | 730.00        |
| 2 deputy collectors and clerks, \$1,500                | 3,000.00      | 1 inspector and porter.....                         | 730.00        |
| 1 clerk.....                                           | 1,500.00      | 1 inspectress.....                                  | 730.00        |
| 1 chief inspector.....                                 | 1,460.00      | 1 inspectress (temporary) .....                     | 30.00         |
| 4 inspectors, \$1,095.....                             | 4,380.00      | 1 boatman.....                                      | 730.00        |
| 1 inspector, \$3 per diem.....                         | 261.00        | 1 porter.....                                       | 420.00        |
| 1 messenger.....                                       | 730.00        | 21 Total.....                                       | 25,849.93     |
| 1 watchman.....                                        | 600.00        | EAGLE PASS, TEX.                                    |               |
| 2 boatmen, \$480.....                                  | 960.00        | 1 collector (fees, etc.).....                       | 2,120.75      |
| 2 boatmen (temporary), \$40 per month                  | 453.34        | 2 deputy collectors, \$1,600.....                   | 3,200.00      |
| 17 Total.....                                          | 17,858.10     | 1 deputy collector and inspector (mounted).....     | 1,460.00      |
| GEORGETOWN, S. C.                                      |               | 1 inspector.....                                    | 1,277.50      |
| 1 collector (salary and fees).....                     | 345.35        | 1 inspector.....                                    | 665.00        |
| 1 deputy collector.....                                | 600.00        | 1 inspector.....                                    | 612.50        |
| 2 boatmen, \$300.....                                  | 600.00        | 1 inspector (railroad; mounted) ....                | 700.00        |
| 4 Total.....                                           | 1,545.35      | 5 inspectors (mounted), \$1,460.....                | 7,300.00      |
|                                                        |               | 1 inspector and messenger.....                      | 496.00        |
|                                                        |               | 1 clerk.....                                        | 676.63        |
|                                                        |               | 1 storekeeper.....                                  | 81.00         |
|                                                        |               | 1 porter and messenger.....                         | 187.70        |
|                                                        |               | 17 Total.....                                       | 18,777.08     |



## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occupation.         | Compensation. | Port, number of persons, and occupation.                       | Compensation. |
|--------------------------------------------------|---------------|----------------------------------------------------------------|---------------|
| EL PASO, TEX.                                    |               | NORFOLK, VA.—continued.                                        |               |
| 1 collector (salary and commissions).....        | \$3,200.00    | 2 boatmen, \$420.....                                          | \$840.00      |
| 1 special deputy collector.....                  | 1,800.00      | 1 boatman.....                                                 | 357.09        |
| 4 deputy collectors and inspectors, \$1,200..... | 4,800.00      | 2 laborers, \$89.50.....                                       | 179.00        |
| 2 deputy collectors, \$3.30 per diem.....        | 2,409.00      | 17 Total.....                                                  | 16,223.63     |
| 1 deputy collector, \$2.75 per diem.....         | 1,003.75      | PETERSBURGH, VA.                                               |               |
| 1 clerk.....                                     | 1,400.00      | 1 collector (fees).....                                        | 59.45         |
| 1 clerk.....                                     | 1,200.00      | 1 deputy collector.....                                        | 1,200.00      |
| 11 inspectors (mounted), \$1,204.50.....         | 13,249.50     | 1 deputy collector (City Point, Va.).....                      | 1,095.00      |
| 1 inspector (mounted).....                       | 498.30        | 1 watchman.....                                                | 730.00        |
| 1 inspector (mounted).....                       | 201.30        | 4 Total.....                                                   | 3,084.45      |
| 2 inspectors, \$1,204.50.....                    | 2,409.00      | RICHMOND, VA.                                                  |               |
| 2 inspectors (night), \$730.....                 | 1,460.00      | 1 collector (fees and commissions).....                        | 1,402.78      |
| 1 storekeeper.....                               | 1,200.00      | 1 deputy collector and clerk.....                              | 1,600.00      |
| 1 janitor.....                                   | 360.00        | 1 deputy collector and inspector.....                          | 730.00        |
| 30 Total.....                                    | 35,190.85     | 1 clerk and inspector.....                                     | 1,300.00      |
| GALVESTON, TEX.                                  |               | 2 inspectors, \$1,095.....                                     | 2,190.00      |
| 1 collector (salary and fees).....               | 4,500.00      | 1 boatman.....                                                 | 420.00        |
| 1 special deputy collector.....                  | 2,000.00      | 1 watchman.....                                                | 720.00        |
| 1 deputy collector and chief clerk.....          | 1,800.00      | 8 Total.....                                                   | 8,362.78      |
| 1 deputy collector and cashier.....              | 1,800.00      | TAPPAHANNOCK, VA.                                              |               |
| 3 clerks, \$1,600.....                           | 4,800.00      | 1 collector.....                                               | 464.70        |
| 1 clerk.....                                     | 1,200.00      | 1 deputy collector.....                                        | 600.00        |
| 1 storekeeper.....                               | 1,400.00      | 2 Total.....                                                   | 1,064.70      |
| 1 weigher and gauger.....                        | 1,277.50      | BURLINGTON, VT.                                                |               |
| 1 chief inspector.....                           | 1,460.00      | 1 collector.....                                               | 2,845.00      |
| 7 inspectors, \$1,277.50.....                    | 8,942.50      | 1 deputy collector, inspector, and clerk.....                  | 2,200.00      |
| 4 inspectors (night) \$1,095.....                | 4,380.00      | 2 deputy collectors, inspectors, and clerks, \$1,800.....      | 2,851.60      |
| 1 messenger.....                                 | 730.00        | 1 deputy collector, inspector, and clerk.....                  | 1,600.00      |
| 1 porter.....                                    | 500.00        | 4 deputy collectors, inspectors, and clerks, \$1,500.....      | 4,127.80      |
| 1 laborer.....                                   | 480.00        | 3 deputy collectors, inspectors, and clerks, \$1,200.....      | 1,096.70      |
| 1 machinist.....                                 | 840.00        | 1 deputy collector, inspector, and clerk, \$3.80 per diem..... | 1,387.00      |
| 1 fireman.....                                   | 540.00        | 2 deputy collectors, inspectors, and clerks, \$3 per diem..... | 1,371.00      |
| 3 boatmen, \$480.....                            | 1,440.00      | 1 deputy collector and inspector.....                          | 1,500.00      |
| 30 Total.....                                    | 38,090.00     | 2 deputy collectors and inspectors, \$1,200.....               | 1,603.30      |
| ALEXANDRIA, VA.                                  |               | 4 deputy collectors and inspectors, \$1,095.....               | 2,827.75      |
| 1 collector.....                                 | 218.35        | 3 deputy collectors and inspectors, \$1,000.....               | 1,577.80      |
| 1 deputy collector.....                          | 1,200.00      | 1 deputy collector and inspector, \$912.50.....                | 152.92        |
| 1 inspector.....                                 | 1,095.00      | 7 deputy collectors and inspectors, \$730.....                 | 2,796.30      |
| 3 Total.....                                     | 2,513.35      | 2 deputy collectors and inspectors, \$4 per diem.....          | 2,196.00      |
| CAPE CHARLES CITY, VA.                           |               | 1 deputy collector and inspector, \$3.50 per diem.....         | 525.00        |
| 1 collector.....                                 | 923.35        | 28 deputy collectors and inspectors, \$3 per diem.....         | 24,978.00     |
| 2 deputy collectors, \$900.....                  | 1,800.00      | 5 deputy collectors and inspectors, \$2 per diem.....          | 2,430.00      |
| 1 deputy collector.....                          | 480.00        | 2 deputy collectors and inspectors, \$1.65 per diem.....       | 1,204.25      |
| 4 Total.....                                     | 3,203.35      | 1 inspector, \$3 per diem.....                                 | 645.00        |
| NEWPORT NEWS, VA.                                |               | 1 clerk, \$1,000.....                                          | 586.10        |
| 1 collector.....                                 | 2,829.79      | 1 clerk, \$800.....                                            | 332.60        |
| 1 special deputy collector.....                  | 1,460.00      | 4 tally clerks, \$30 per month.....                            | 178.05        |
| 1 deputy collector.....                          | 600.00        | 3 tally clerks, \$1 per diem.....                              | 459.00        |
| 1 inspector, weigher, and gauger.....            | 1,095.00      | 1 messenger, \$720.....                                        | 599.30        |
| 1 inspector and clerk.....                       | 1,095.00      | 4 watchmen (night), \$703.....                                 | 1,524.18      |
| 2 boatmen and janitors, \$420.....               | 840.00        |                                                                |               |
| 7 Total.....                                     | 7,919.79      |                                                                |               |
| NORFOLK, VA.                                     |               |                                                                |               |
| 1 collector.....                                 | 2,809.54      |                                                                |               |
| 1 deputy collector.....                          | 1,600.00      |                                                                |               |
| 2 clerks, \$1,300.....                           | 2,600.00      |                                                                |               |
| 1 clerk.....                                     | 900.00        |                                                                |               |
| 1 inspector.....                                 | 1,460.00      |                                                                |               |
| 3 inspectors, \$1,095.....                       | 3,285.00      |                                                                |               |
| 1 inspector.....                                 | 993.00        |                                                                |               |
| 1 watchman (night).....                          | 720.00        |                                                                |               |
| 1 boatman.....                                   | 480.00        |                                                                |               |



## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

| Port, number of persons, and occupation.      | Compensation. | Port, number of persons, and occupation.                 | Compensation. |
|-----------------------------------------------|---------------|----------------------------------------------------------|---------------|
| BURLINGTON, VT.—continued.                    |               | LA CROSSE, WIS.                                          |               |
| 1 watchman (night) \$2 per diem .....         | \$122.00      | 1 surveyor .....                                         | \$1,200.00    |
| 87 Total .....                                | 63,716.65     | 1 deputy surveyor without compensation.                  |               |
| PORT TOWNSEND, WASH.                          |               | 2 Total .....                                            | 1,200.00      |
| 1 collector .....                             | 3,000.00      | MILWAUKEE, WIS.                                          |               |
| 1 special deputy collector .....              | 2,000.00      | 1 collector .....                                        | 2,968.69      |
| 2 deputy collectors and clerk, \$1,500 .....  | 3,000.00      | 1 deputy collector and clerk .....                       | 1,700.00      |
| 1 deputy collector and clerk .....            | 1,460.00      | 1 deputy collector and clerk .....                       | 1,200.00      |
| 3 deputy collectors and clerks, \$1,200 ..... | 3,600.00      | 1 deputy collector and inspector .....                   | 1,700.00      |
| 1 deputy collector and inspector .....        | 1,277.50      | 2 deputy collectors and inspectors, \$500 .....          | 1,000.00      |
| 2 inspectors, \$1,460 .....                   | 2,920.00      | 1 deputy collector and inspector, \$4 per day .....      | 1,460.00      |
| 12 inspectors, \$1,277.50 .....               | 15,330.00     | 1 deputy collector and inspector, \$3 per day .....      | 1,095.00      |
| 1 inspector (night) .....                     | 912.50        | 1 deputy collector and inspector, \$1.15 per day .....   | 419.75        |
| 1 inspector (night) .....                     | 900.00        | 1 deputy collector and inspector, \$1 per day .....      | 365.00        |
| 2 clerks, \$1,200 .....                       | 2,400.00      | 1 deputy collector and inspector, 80 cents per day ..... | 292.00        |
| 1 watchman (night) .....                      | 912.50        | 1 deputy collector and inspector, 40 cents per day ..... | 146.00        |
| 2 inspectors and boatmen, \$912.50 .....      | 1,825.00      | 1 opener and packer .....                                | 720.00        |
| 1 inspector and boatman .....                 | 730.00        |                                                          |               |
| 1 inspector and boatman .....                 | 710.00        |                                                          |               |
| 2 boatmen, \$782.50 .....                     | 1,565.00      |                                                          |               |
| 34 Total .....                                | 42,542.50     | 13 Total .....                                           | 13,066.44     |
| WHEELING, W. VA.                              |               |                                                          |               |
| 1 surveyor (salary, fees, etc.) .....         | 1,049.79      |                                                          |               |
| 1 special deputy surveyor .....               | 800.00        |                                                          |               |
| 2 Total .....                                 | 1,849.79      |                                                          |               |

## RECAPITULATION BY STATES, TERRITORIES, ETC.

| States, Territories, etc.  | Number. | Compensation. | States, Territories, etc. | Number. | Compensation. |
|----------------------------|---------|---------------|---------------------------|---------|---------------|
| Alabama .....              | 16      | \$16,947.37   | Montana .....             | 2       | \$1,029.70    |
| Alaska .....               | 14      | 14,640.43     | Nebraska .....            | 2       | 1,848.31      |
| California .....           | 263     | 339,655.08    | New Hampshire .....       | 8       | 8,466.36      |
| Colorado .....             | 2       | 4,466.62      | New Jersey .....          | 22      | 16,764.33     |
| Connecticut .....          | 34      | 34,955.81     | New York .....            | 2,410   | 2,822,227.19  |
| Delaware .....             | 11      | 8,144.78      | North Carolina .....      | 28      | 21,337.96     |
| District of Columbia ..... | 4       | 5,639.83      | Ohio .....                | 57      | 66,519.98     |
| Florida .....              | 93      | 77,944.37     | Oregon .....              | 41      | 35,986.98     |
| Georgia .....              | 34      | 31,201.08     | Pennsylvania .....        | 322     | 355,435.50    |
| Illinois .....             | 102     | 130,359.57    | Rhode Island .....        | 23      | 23,215.45     |
| Indiana .....              | 6       | 8,146.57      | South Carolina .....      | 28      | 24,638.45     |
| Iowa .....                 | 4       | 982.06        | Tennessee .....           | 13      | 7,156.16      |
| Kentucky .....             | 13      | 16,296.50     | Texas .....               | 125     | 154,576.51    |
| Louisiana .....            | 230     | 215,455.21    | Vermont .....             | 87      | 63,716.65     |
| Maine .....                | 155     | 163,063.75    | Virginia .....            | 45      | 42,372.05     |
| Maryland .....             | 238     | 272,802.94    | Washington .....          | 34      | 42,542.50     |
| Massachusetts .....        | 1,388   | 723,728.73    | West Virginia .....       | 2       | 1,849.79      |
| Michigan .....             | 154     | 134,785.62    | Wisconsin .....           | 15      | 14,266.44     |
| Minnesota .....            | 28      | 31,172.72     |                           |         |               |
| Mississippi .....          | 7       | 7,124.64      |                           |         |               |
| Missouri .....             | 36      | 51,371.93     |                           |         |               |
|                            |         |               | Grand total .....         | 6,096   | 5,992,835.92  |



POPULATION, NET REVENUE, AND NET EXPENDITURES OF THE GOVERNMENT FROM 1837 TO JUNE 30, 1887, AND PER CAPITA OF THE REVENUES AND PER CAPITA OF EXPENDITURES.

| Years.                | Population. | Net revenue.    | Per capita on revenue. | Net expenses.    | Per capita on expenditures. |
|-----------------------|-------------|-----------------|------------------------|------------------|-----------------------------|
| 1837 .....            | 15,655,000  | \$24,954,153.00 | \$1.59                 | \$37,243,496.00  | \$2.38                      |
| 1838 .....            | 16,112,000  | 26,302,562.00   | 1.63                   | 33,865,059.00    | 2.10                        |
| 1839 .....            | 16,584,000  | 31,482,750.00   | 1.90                   | 26,899,128.00    | 1.62                        |
| 1840 .....            | 17,039,453  | 19,480,115.00   | 1.14                   | 24,317,579.00    | 1.42                        |
| 1841 .....            | 17,591,000  | 16,880,160.00   | .96                    | 26,565,873.00    | 1.51                        |
| 1842 .....            | 18,132,000  | 19,976,197.00   | 1.10                   | 25,205,761.00    | 1.39                        |
| 1843 (6 months) ..... | 18,694,000  | 8,302,702.00    | .89                    | 11,858,075.00    | 1.27                        |
| 1844 .....            | 19,276,000  | 29,321,374.00   | 1.52                   | 22,337,571.00    | 1.16                        |
| 1845 .....            | 19,878,000  | 29,970,106.00   | 1.51                   | 22,937,408.00    | 1.15                        |
| 1846 .....            | 20,509,000  | 29,699,968.00   | 1.45                   | 27,766,925.00    | 1.35                        |
| 1847 .....            | 21,143,000  | 26,495,769.00   | 1.25                   | 57,281,412.00    | 2.71                        |
| 1848 .....            | 21,805,000  | 35,735,779.00   | 1.64                   | 45,377,225.00    | 2.08                        |
| 1849 .....            | 22,489,000  | 31,208,143.00   | 1.39                   | 45,051,657.00    | 2.00                        |
| 1850 .....            | 23,191,876  | 43,603,439.00   | 1.88                   | 39,543,492.00    | 1.71                        |
| 1851 .....            | 23,995,000  | 52,559,304.00   | 2.19                   | 47,709,017.00    | 1.99                        |
| 1852 .....            | 24,802,000  | 49,846,816.00   | 2.01                   | 44,194,919.00    | 1.78                        |
| 1853 .....            | 25,615,000  | 61,587,054.00   | 2.40                   | 48,184,111.00    | 1.88                        |
| 1854 .....            | 26,433,000  | 73,800,341.00   | 2.79                   | 58,014,862.00    | 2.20                        |
| 1855 .....            | 27,256,000  | 65,350,575.00   | 2.40                   | 59,742,668.00    | 2.19                        |
| 1856 .....            | 28,083,000  | 74,056,699.00   | 2.64                   | 69,571,026.00    | 2.48                        |
| 1857 .....            | 28,916,000  | 68,965,313.00   | 2.38                   | 67,795,708.00    | 2.34                        |
| 1858 .....            | 29,753,000  | 46,655,366.00   | 1.57                   | 74,185,270.00    | 2.49                        |
| 1859 .....            | 30,596,000  | 53,486,466.00   | 1.75                   | 69,070,977.00    | 2.26                        |
| 1860 .....            | 31,443,321  | 56,064,608.00   | 1.78                   | 63,130,598.00    | 2.01                        |
| 1861 .....            | 32,064,000  | 41,509,930.00   | 1.29                   | 66,546,645.00    | 2.08                        |
| 1862 .....            | 32,704,000  | 51,987,455.00   | 1.59                   | 474,761,819.00   | 14.52                       |
| 1863 .....            | 33,365,000  | 112,697,291.00  | 3.38                   | 714,740,725.00   | 21.42                       |
| 1864 .....            | 34,046,000  | 264,626,772.00  | 7.77                   | 865,322,642.00   | 25.42                       |
| 1865 .....            | 34,748,000  | 333,714,605.00  | 9.60                   | 1,297,555,224.00 | 37.34                       |
| 1866 .....            | 35,469,000  | 558,032,620.00  | 15.73                  | 520,809,417.00   | 14.68                       |
| 1867 .....            | 36,211,000  | 490,634,010.00  | 13.55                  | 357,542,675.00   | 9.87                        |
| 1868 .....            | 36,973,000  | 405,638,083.00  | 10.97                  | 377,340,285.00   | 10.21                       |
| 1869 .....            | 37,756,000  | 370,943,747.00  | 9.82                   | 322,865,278.00   | 8.55                        |
| 1870 .....            | 38,558,371  | 411,255,478.00  | 10.67                  | 309,653,561.00   | 8.03                        |
| 1871 .....            | 39,555,000  | 383,323,945.00  | 9.69                   | 292,177,188.00   | 7.39                        |
| 1872 .....            | 40,596,000  | 374,106,868.00  | 9.22                   | 277,517,963.00   | 6.84                        |
| 1873 .....            | 41,677,000  | 333,738,205.00  | 8.01                   | 290,345,245.00   | 6.97                        |
| 1874 .....            | 42,796,000  | 304,978,755.00  | 7.13                   | 302,633,873.00   | 7.07                        |
| 1875 .....            | 43,951,000  | 288,000,051.00  | 6.55                   | 274,623,393.00   | 6.25                        |
| 1876 .....            | 45,137,000  | 294,095,865.00  | 6.52                   | 265,101,085.00   | 5.87                        |
| 1877 .....            | 46,353,000  | 281,406,419.00  | 6.07                   | 241,334,475.00   | 5.21                        |
| 1878 .....            | 47,598,000  | 257,763,879.00  | 5.42                   | 236,964,327.00   | 4.98                        |
| 1879 .....            | 48,866,000  | 273,827,184.00  | 5.60                   | 266,947,884.00   | 5.46                        |
| 1880 .....            | 50,155,783  | 333,526,611.00  | 6.65                   | 267,642,958.00   | 5.34                        |
| 1881 .....            | 51,495,000  | 360,782,293.00  | 7.01                   | 260,712,888.00   | 5.06                        |
| 1882 .....            | 52,802,000  | 403,525,250.00  | 7.64                   | 257,981,440.00   | 4.89                        |
| 1883 .....            | 54,165,000  | 398,287,582.00  | 7.35                   | 265,408,138.00   | 4.90                        |
| 1884 .....            | 55,556,000  | 348,519,870.00  | 6.27                   | 244,126,244.00   | 4.39                        |
| 1885 .....            | 56,975,000  | 323,690,706.00  | 5.68                   | 260,226,935.00   | 4.57                        |
| 1886 .....            | 58,420,000  | 336,439,727.00  | 5.76                   | 242,483,138.00   | 4.15                        |
| 1887 .....            | 59,570,000  | 371,403,277.00  | 6.23                   | 267,932,179.00   | 4.53                        |



COMPARATIVE STATEMENT OF THE RECEIPTS AND EXPENDITURES ON ACCOUNT OF  
INTERNAL REVENUE FOR THE FISCAL YEAR 1887.

| States, Territories, etc. | Receipts.     | Expendi-<br>tures. | States, Territories, etc. | Receipts.      | Expendi-<br>tures. |
|---------------------------|---------------|--------------------|---------------------------|----------------|--------------------|
| Alabama.....              | \$77,358.63   | \$17,133.28        | New Mexico.....           | \$63,893.35    | \$11,834.57        |
| Arkansas.....             | 96,634.38     | 25,846.77          | Nebraska.....             | 2,394,005.10   | 32,072.88          |
| California.....           | 2,082,365.10  | 73,817.91          | Nevada.....               | 71,317.25      | 9,703.93           |
| Colorado.....             | 260,154.86    | 14,325.32          | New Hampshire.....        | 377,562.37     | 9,646.70           |
| Connecticut.....          | 480,542.30    | 22,938.59          | New Jersey.....           | 4,596,618.46   | 60,382.17          |
| Delaware.....             | 263,297.80    | 11,069.96          | New York.....             | 15,104,113.30  | 248,300.77         |
| Florida.....              | 318,098.73    | 12,434.82          | North Carolina.....       | 1,949,752.33   | 250,576.61         |
| Georgia.....              | 334,353.02    | 74,885.37          | Ohio.....                 | 13,901,341.03  | 191,403.17         |
| Illinois.....             | 24,815,436.21 | 214,436.38         | Oregon.....               | 150,757.81     | 14,896.30          |
| Indiana.....              | 4,246,049.73  | 79,233.53          | Pennsylvania.....         | 8,102,340.56   | 262,325.46         |
| Iowa.....                 | 1,951,923.74  | 43,972.40          | Rhode Island.....         | 226,231.11     | 10,566.89          |
| Kansas.....               | 211,625.55    | 18,017.29          | South Carolina.....       | 98,335.36      | 25,605.48          |
| Kentucky.....             | 12,432,374.10 | 526,642.92         | Tennessee.....            | 1,013,355.40   | 98,843.93          |
| Louisiana.....            | 544,056.48    | 24,253.03          | Texas.....                | 211,886.35     | 39,514.80          |
| Maine.....                | 50,286.42     | 7,418.95           | Vermont.....              | 31,557.24      | 6,421.68           |
| Maryland.....             | 2,877,428.81  | 83,019.53          | Virginia.....             | 2,926,041.40   | 128,283.54         |
| Mississippi.....          | 43,488.60     | 12,622.76          | West Virginia.....        | 538,363.67     | 27,893.94          |
| Montana.....              | 101,159.58    | 15,868.64          | Wisconsin.....            | 3,183,172.44   | 63,009.35          |
| Massachusetts.....        | 2,471,130.90  | 62,620.72          | Miscellaneous.....        | 8,788.15       | 836,147.40         |
| Michigan.....             | 1,803,041.00  | 37,018.04          |                           |                |                    |
| Minnesota.....            | 551,867.53    | 19,082.63          |                           |                |                    |
| Missouri.....             | 7,861,285.07  | 102,419.57         | Total.....                | 118,823,391.22 | 3,826,507.98       |

COMPARATIVE STATEMENT OF THE RECEIPTS FROM AND EXPENDITURES ON ACCOUNT  
OF CUSTOMS FOR THE FISCAL YEAR 1887.

| States,<br>Territories,<br>etc. | Receipts.      | Expendi-<br>tures. | States,<br>Territories,<br>etc.                                 | Receipts.      | Expendi-<br>tures. |
|---------------------------------|----------------|--------------------|-----------------------------------------------------------------|----------------|--------------------|
| Maine.....                      | \$1,186,021.37 | \$150,523.70       | Indiana.....                                                    | \$100,271.42   | \$7,935.13         |
| New Hampshire.....              | 1,257.19       | 8,078.52           | Illinois.....                                                   | 4,604,352.74   | 125,995.57         |
| Vermont.....                    | 683,822.07     | 40,151.61          | Michigan.....                                                   | 548,886.21     | 112,174.88         |
| Massachusetts.....              | 23,200,117.80  | 732,393.14         | Wisconsin.....                                                  | 249,046.53     | 15,965.21          |
| Rhode Island.....               | 222,832.76     | 22,388.76          | Minnesota.....                                                  | 211,054.37     | 9,243.84           |
| Connecticut.....                | 499,306.50     | 41,260.34          | Iowa.....                                                       | 907.20         | 600.06             |
| New York.....                   | 149,359,162.77 | 3,198,768.57       | Missouri.....                                                   | 1,853,412.32   | 68,089.42          |
| New Jersey.....                 | 150,994.64     | 13,117.52          | Nebraska.....                                                   | 26,597.16      | 1,620.12           |
| Pennsylvania.....               | 18,436,698.23  | 437,065.70         | Colorado.....                                                   | 75,845.20      | 5,895.28           |
| Delaware.....                   | 15,786.51      | 7,430.37           | Oregon.....                                                     | 280,447.04     | 39,025.24          |
| Maryland.....                   | 3,030,431.27   | 277,826.06         | Washington.....                                                 | 41,727.97      | 36,329.17          |
| District of Columbia.....       | 26,750.29      | 6,147.73           | Alaska.....                                                     | 3,262.56       | 13,610.30          |
| Virginia.....                   | 136,251.36     | 37,356.86          | California.....                                                 | 6,862,839.04   | 397,857.75         |
| West Virginia.....              | 5,496.30       | 1,295.71           | Montana and Idaho.....                                          | 490.23         | 1,767.75           |
| North Carolina.....             | 24,786.36      | 21,021.72          | Amount paid by dis-<br>bursing agents for<br>salaries, etc..... |                | 178,715.60         |
| South Carolina.....             | 37,727.71      | 27,228.41          | Conting. nt expenses<br>and fees in cus-<br>toms cases.....     |                | 18,580.18          |
| Georgia.....                    | 48,899.75      | 25,404.33          | Transportation.....                                             |                | 211.28             |
| Florida.....                    | 743,529.62     | 69,541.83          | Miscellaneous, rent,<br>stationery, etc.....                    |                | 181,751.18         |
| Alabama.....                    | 21,697.95      | 16,131.32          |                                                                 |                |                    |
| Mississippi.....                | 3,978.33       | 7,603.21           |                                                                 |                |                    |
| Louisiana.....                  | 2,347,562.42   | 244,376.31         |                                                                 |                |                    |
| Texas.....                      | 333,631.71     | 155,058.21         |                                                                 |                |                    |
| Tennessee.....                  | 30,487.87      | 4,338.95           |                                                                 |                |                    |
| Kentucky.....                   | 316,842.67     | 18,119.77          |                                                                 |                |                    |
| Ohio.....                       | 1,563,679.69   | 77,805.13          | Total.....                                                      | 217,286,893.13 | 6,855,801.74       |



## RECEIPTS AND EXPENDITURES OF THE GOVERNMENT.

QUARTER ENDING SEPTEMBER 30, 1886.

| Net receipts.                      | Amount.         | Net expenditures.             | Amount.         |
|------------------------------------|-----------------|-------------------------------|-----------------|
| Customs .....                      | \$59,177,586.50 | Civil and miscellaneous ..... | \$27,221,791.66 |
| Internal revenue .....             | 28,930,043.94   | War Department .....          | 9,726,804.09    |
| Sales of public lands .....        | 1,827,781.46    | Navy Department .....         | 4,603,230.59    |
| Miscellaneous sources .....        | 5,010,180.67    | Indians and pensions .....    | 22,023,111.14   |
|                                    |                 | Interest on public debt ..... | 13,210,226.86   |
| Net revenue .....                  | 94,945,592.57   |                               |                 |
| Loans and Treasury notes .....     |                 | Net ordinary expenditures ..  | 76,785,164.34   |
|                                    |                 | Redemption loans and Treasury |                 |
| Total net receipts .....           | 94,945,592.57   | notes .....                   | 46,094,156.00   |
| Balance in Treasury June 30, 1886. | 526,848,755.46  | Unavailable .....             | 7,997.64        |
|                                    |                 |                               |                 |
| Total .....                        | 621,794,348.03  | Total net expenditures .....  | 122,887,317.98  |
|                                    |                 | Balance in Treasury September |                 |
|                                    |                 | 30, 1886 .....                | 498,907,030.05  |
|                                    |                 | Total .....                   | 621,794,348.03  |

QUARTER ENDING DECEMBER 31, 1886.

| Net receipts.                     | Amount.         | Net expenditures.                 | Amount.         |
|-----------------------------------|-----------------|-----------------------------------|-----------------|
| Customs .....                     | \$48,176,846.55 | Civil and miscellaneous .....     | \$18,748,874.37 |
| Internal revenue .....            | 28,604,344.31   | War Department .....              | 11,811,501.43   |
| Sales of public lands .....       | 2,595,030.32    | Navy Department .....             | 4,193,748.09    |
| Miscellaneous sources .....       | 6,871,244.48    | Indians and pensions .....        | 19,024,269.80   |
|                                   |                 | Interest on the public debt ..... | 11,935,123.36   |
| Net revenue .....                 | 86,247,465.66   |                                   |                 |
| Loans and Treasury notes .....    |                 | Net ordinary expenditures ..      | 65,713,517.05   |
|                                   |                 | Redemption loans and Treasury     |                 |
| Total net receipt .....           | 86,247,465.66   | notes .....                       | 44,534,498.00   |
| Balance in Treasury September 30, |                 |                                   |                 |
| 1886 .....                        | 498,907,030.05  | Total net expenditures .....      | 110,248,015.05  |
|                                   |                 | Balance in Treasury December      |                 |
| Total .....                       | 585,154,495.71  | 31, 1886 .....                    | 474,906,480.66  |
|                                   |                 | Total .....                       | 585,154,495.71  |

QUARTER ENDING MARCH 31, 1887.

| Net receipts.                    | Amount.         | Net expenditures.             | Amount.         |
|----------------------------------|-----------------|-------------------------------|-----------------|
| Customs .....                    | \$57,200,270.26 | Civil and miscellaneous ..... | \$20,022,610.58 |
| Internal revenue .....           | 26,422,825.02   | War Department .....          | 8,556,766.74    |
| Sales of public lands .....      | 2,187,144.91    | Navy Department .....         | 2,940,607.26    |
| Miscellaneous sources .....      | 7,395,671.29    | Indians and pensions .....    | 25,108,170.90   |
|                                  |                 | Interest on public debt ..... | 11,790,413.92   |
| Net revenue .....                | 93,205,911.48   |                               |                 |
| Loans and Treasury notes .....   |                 | Net ordinary expenditures ..  | 68,418,569.40   |
|                                  |                 | Redemption loans and Treasury |                 |
| Total net receipts .....         | 93,205,911.48   | notes .....                   | 16,381,758.15   |
| Balance in Treasury December 31, |                 |                               |                 |
| 1886 .....                       | 474,906,480.66  | Total net expenditures .....  | 84,800,327.55   |
|                                  |                 | Balance in Treasury March 31, |                 |
| Total .....                      | 568,112,392.14  | 1887 .....                    | 483,312,064.59  |
|                                  |                 | Total .....                   | 568,112,392.14  |



## RECEIPTS AND EXPENDITURES OF THE GOVERNMENT—Continued.

## QUARTER ENDING JUNE 30, 1887.

| Net receipts.                            | Amount.         | Net expenditures.                         | Amount.         |
|------------------------------------------|-----------------|-------------------------------------------|-----------------|
| Customs .....                            | \$52,732,189.82 | Civil and miscellaneous .....             | \$19,271,548.98 |
| Internal revenue .....                   | 34,866,177.95   | War Department .....                      | 8,465,953.59    |
| Sales of public lands .....              | 2,644,329.73    | Navy Department .....                     | 3,403,540.86    |
| Miscellaneous sources .....              | 6,761,610.45    | Indians and pensions .....                | 15,068,072.64   |
| Net revenue .....                        | 97,004,307.95   | Interest on public debt .....             | 10,805,813.11   |
| Loans and Treasury notes .....           |                 | Net ordinary expenditures .....           | 57,014,929.18   |
| Total net receipts .....                 | 97,004,307.95   | Redemption loans and Treasury notes ..... | 10,450,009.00   |
| Balance in Treasury March 31, 1887 ..... | 483,312,064.59  | Total net expenditures .....              | 67,464,938.18   |
| Total .....                              | 580,316,372.54  | Balance in Treasury June 30, 1887 .....   | 512,851,434.36  |
|                                          |                 | Total .....                               | 580,316,372.54  |

## FISCAL YEAR ENDING JUNE 30, 1887.

| Net receipts.                           | Amount.          | Net expenditures.                         | Amount.         |
|-----------------------------------------|------------------|-------------------------------------------|-----------------|
| Customs .....                           | \$217,286,893.13 | Civil and miscellaneous .....             | \$85,264,825.59 |
| Internal revenue .....                  | 118,823,391.22   | War Department .....                      | 38,561,025.85   |
| Sales of public lands .....             | 9,254,286.42     | Navy Department .....                     | 15,141,126.80   |
| Miscellaneous sources .....             | 26,038,706.89    | Indians and pensions .....                | 81,223,624.48   |
| Net revenue .....                       | 371,403,277.66   | Interest on public debt .....             | 47,741,577.25   |
| Loans and Treasury notes .....          |                  | Net ordinary expenditures .....           | 267,932,179.97  |
| Total net receipts .....                | 371,403,277.66   | Redemption loans and Treasury notes ..... | 117,460,421.15  |
| Balance in Treasury June 30, 1886 ..... | 526,848,755.46   | Unavailable .....                         | 7,997.64        |
| Total .....                             | 898,252,033.12   | Total net expenditures .....              | 385,400,598.76  |
|                                         |                  | Balance in Treasury June 30, 1887 .....   | 512,851,434.36  |
|                                         |                  | Total .....                               | 898,252,033.12  |

## QUARTER ENDING SEPTEMBER 30, 1887.

| Net receipts.                           | Amount.         | Net expenditures.                            | Amount.         |
|-----------------------------------------|-----------------|----------------------------------------------|-----------------|
| Customs .....                           | \$62,588,115.92 | Civil and miscellaneous .....                | \$18,761,257.91 |
| Internal revenue .....                  | 31,422,039.49   | War Department .....                         | 12,368,225.87   |
| Sales of public lands .....             | 2,620,890.23    | Navy Department .....                        | 3,735,240.89    |
| Miscellaneous sources .....             | 5,697,352.18    | Indians and pensions .....                   | 31,069,967.82   |
| Net revenue .....                       | 102,328,397.82  | Interest on public debt .....                | 12,162,181.68   |
| Loans and Treasury notes .....          |                 | Net ordinary expenses .....                  | 78,096,874.17   |
| Total net receipts .....                | 102,328,397.82  | Redemption loans and Treasury notes .....    | 25,591,017.25   |
| Balance in Treasury June 30, 1887 ..... | 512,851,434.36  | Premium on purchase of bonds .....           | 2,228,268.20    |
| Total .....                             | 615,179,832.18  | Total net expenditures .....                 | 105,916,159.62  |
|                                         |                 | Balance in Treasury September 30, 1887 ..... | 509,263,672.56  |
|                                         |                 | Total .....                                  | 615,179,832.18  |



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1887



(No. 16.)

## REPORT OF THE SUPERVISING SPECIAL AGENT.

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
*Washington, D. C., November 26, 1887.*

SIR: I have the honor to submit the following report of the operations of the division of special agents for the fiscal year ended June 30, 1887:

### *Money paid into the Treasury.*

|                                                   |                   |
|---------------------------------------------------|-------------------|
| On account of seizures .....                      | \$24,230.28       |
| Fines and penalties .....                         | 21,250.05         |
| Duties .....                                      | 409,284.80        |
| Total .....                                       | <u>454,765.13</u> |
| Number of suits commenced .....                   | 31                |
| Amount involved .....                             | \$51,919.03       |
| Number of seizures .....                          | 276               |
| Appraised value of seizures .....                 | \$115,261.56      |
| Duties on seizures .....                          | \$18,275.57       |
| Reduction in expenses recommended .....           | \$51,919.03       |
| Number of arrests and criminal prosecutions ..... | 18                |
| Customs districts inspected .....                 | 98                |

There were 4,328 reports made to the Department and to local customs officers by the agents and other officers directed by this division. These reports relate to undervaluation, smuggling, misconduct of customs officers, seizures, inspection of customs districts, arrests for violations of the revenue laws, suits, and various other pertinent subjects.

One of the duties of the special agents is the inspection of the business of the several customs ports and districts. This includes a minute and thorough examination of the books and accounts of collectors, the manner in which the customs business is conducted, and the character and qualifications of officers and employes, their compensation, and the necessity for their employment. The importance of these inspections made by a corps of capable and efficient officers, free from local influences and responsible directly to the Secretary of the Treasury, can not be overestimated. They tend to secure uniform and correct methods of business, to check extravagance in expenditures, and to relieve the service of incompetent or unnecessary officials.

The reports of these examinations made during the past year show continued improvement in administration and a steady tendency toward practical business methods in the custom-houses generally.

In addition to their regular duties under the immediate direction of the Department, the special agents stationed at New York have aided



the collector and appraiser at that port in making investigations at their request, reporting directly to them. These investigations involved a vast amount of delicate, difficult, and important work.

#### UNDERVALUATIONS.

A constant subject of inquiry and investigation by the officers of this division in their respective districts is the undervaluation of imported merchandise subject to ad valorem duties. Notwithstanding the fact that there has been increased vigilance on the part of the officers at the ports generally, and especially at the principal ports, there appears very little if any decrease in the efforts of foreign shippers to evade lawful duties upon all classes of goods subject to high ad valorem rates.

There is little doubt that the opportunities for evasion afforded by our high ad valorem duties on many articles tends to induce large speculative importations, and thus to swell the revenue from customs to the detriment of legitimate trade and competing domestic production.

The increase of importations during the last year is probably also due in some measure to the legislation of 1883 as construed by the courts with respect to coverings, which has afforded a convenient means of evasion.

The extent and regularity of the practice of undervaluation are illustrated by reports of special investigations during the year by the agents at New York, at the request of the collector, of the importations of certain firms at that port engaged chiefly in the sale of merchandise consigned to the United States on foreign account. It appears that the foreign shipper pursues a regular system in making his invoices. The invoice prices are generally arbitrary, do not represent the true market value of the goods, and are made as low as may be deemed consistent with safety. It is expected of the American consignee that he will be informed as to what would be the probable value at which the goods would be appraised and a sufficient addition is made by him on entry to meet an anticipated advance by the appraiser. If, in the judgment of the consignee, the appraiser would probably advance an invoice 20 per cent., an addition of 10 to 12 per cent. is made on entry, so that the appraiser's advance may not reach 10 per cent. over entered value. It becomes necessary for firms doing this class of business to keep a watch over the proceedings at the appraiser's office and of reappraisement boards to guard against advances of 10 per cent. or over, involving penal duties, such advances being really the only risk incurred by foreign shippers when they undervalue their invoices, and these are to a great extent avoided by the skillful management of the American agent.

This practice is illustrated by the transactions of two firms, who entered 2,055 invoices of consigned goods during a period of twelve months. They made additions on entry ranging from less than 5 per cent. to 100 per cent. upon 1,360 of these invoices, and the appraiser advanced 1,190 of them, his advances ranging from less than 5 per cent. to 60 per cent. Of these advances only 136 were appealed from, 127 of them being in cases where the appraiser's advances were more than 10 per cent. on the entered value, the object of the appeal being to avoid penal duties.

It should be here observed that firms which own the goods imported by them do not trouble themselves about the appraisement. They rest securely upon the integrity of their invoices when they represent the actual transaction. On the other hand the invoice of consigned goods as a rule, is a paper made up with assumed values, and is used only for



the purpose of entry at the custom-house. The real transaction is not exhibited to the customs officers.

At the port of New York during the past fiscal year there were 14,050 invoices upon which additions were made by importers, and 17,805 invoices were advanced by the appraiser. The amount of such advances upon the principal articles subject to ad valorem duties was \$2,658,306.06.

The silk experts employed by the Department at the consulates of Lyons, Zurich, Horgen, and Basle have reported during the past year additions amounting to \$633,415.91 to invoices of merchandise shipped from those consulates, as being necessary to equal cost of production.

#### NECESSITY FOR ADDITIONAL LEGISLATION.

The faulty construction of the present tariff laws, the inadequate means prescribed for reappraisements, and the restrictions upon prosecutions for forfeiture, imposed by the act of 1874, known as the "anti-moiety act," have made it impossible for the officers of the Government charged with the administration of the tariff to protect the revenue from fraud or the honest merchant from unfair competition.

So long as the Government is required to prove affirmatively in all legal proceedings the mental operations of a person engaged in defrauding the revenue, there can be no forfeiture of merchandise imported in fraud of the revenue, and in the absence of the power to secure such forfeiture the practice will continue and increase in spite of the faithful and intelligent work of customs officers.

The efforts of these officers are to a great extent neutralized by the results of reappraisements under the present system, which fails to answer the end sought to be obtained. The findings of reappraising boards are in many instances capricious and vary according to the opinions of the particular merchant appraiser who may be selected to act with the general appraiser. Injustice is liable to be done under the present system, both to the Government and to the importer, for the reason that the merchant appraiser is very likely to be engaged in the same system of undervaluation as the importer on whose invoices he is called on to act, or he may be a business rival and disposed to use his temporary official position to make inquisition into the business secrets of his competitor.

From any point of view the present system is objectionable, and instead of securing uniform and fair appraisements, as the law contemplates, its effect is to obstruct the efforts of the local appraisers to secure that object and it affords the means by which unscrupulous importers, combining together, are enabled to perpetuate a well-established system of defrauding the revenue.

I would respectfully suggest, as worthy of consideration among other measures which may effectively remedy the difficulties referred to, the reduction of present high ad valorem duties and the substitution of specific for ad valorem rates whenever practicable; the modification or repeal of the sixteenth section of the act of June 22, 1874; and the amendment of the laws relating to reappraisements so as to constitute the appellate boards solely of Government officials.

#### IMPORTATIONS UNDER CONSULAR SEALS.

The attention of this division has during the past year been directed to the introduction of merchandise under consular seals. A number of instances have arisen where goods from China and Japan have been



imported via Canada, and upon arrival at ports of destination such goods are entered upon invoices from China and Japan as importations from those countries.

It would seem from the language of Article 835 of the Regulations that the law and treaty regulations, applicable to importations under consular seal, were intended to apply to merchandise imported from Canada only, and for many years such importations were limited to Canadian merchandise, principally via the Grand Trunk Railroad to Portland, Me., for shipment to Europe. The question now arises whether the law contemplates the application of these regulations to Asiatic goods passing through Canadian territory en route to the United States. If such merchandise comes in under consular seal, should it not be treated as Canadian merchandise and entered as such?

However the law and regulations may be construed, it is manifest that they afford an easy means for wholesale smuggling, no matter how carefully they may be administered.

The consul is not required to make any examination of the goods, but only to seal the car containing them at the request of the owner or his agent, and to certify the manifest presented to him for that purpose. It may or may not contain a correct or honest account of the merchandise. If on arrival at the frontier port of entry into the United States the manifest is found to be correct in form and the seals on the car are intact, the customs officers are required to allow the car to proceed without scrutiny of the contents to its destination, where entry is made. If it is found that the merchandise specified in the manifest is missing, duties thereon are collected, and there are no means of ascertaining whether or not the manifest correctly described the contents of the car as laden. Even if the seals are found to be broken upon arrival of the car at its destination the customs officers accept the entry of the packages described in the manifest, and if these are found correct no further action is taken.

#### SMUGGLING.

The subject of the irregular introduction of opium into the United States has occupied the attention of officers of this division. It is understood that factories are established in British Columbia for the preparation of smoking opium with a view to its clandestine introduction into the United States, principally for consumption by Chinese on the Pacific coast. It is surmised that the drug is either sent eastward through Canada and smuggled into our territory at some point on the northern frontier or that it is concealed in packages of tea forwarded under consular seals. The special agents have been and are now active and vigilant in their efforts to suppress this traffic.

Investigations were made by the agents at New York, during the year commencing in April last, of alleged abuses in the importation of cigars as ships' stores by vessels belonging to the Havana lines of steamers. The manifests showed that about 300,000 cigars were brought in by these vessels during the year 1886 upon which no duty was paid. The greater part of them were noted on the manifests as belonging to the crews and undoubtedly were smuggled ashore while the vessels were in port. As soon as the attention of the collector was called to the subject, he, under the authority conferred by section 2796, Revised Statutes, assessed duties on all cigars found on board and manifested in excess of a reasonable supply to be allowed as ships' stores. Since the adoption of this course the quantity claimed as ships' stores is from 200 to 500 per vessel, instead of 2,000 to 8,000, as formerly.



## EXPENSE OF SPECIAL-AGENTS SERVICE.

The cost of maintaining the special-agents service for the past fiscal year was as follows :

|                       |             |
|-----------------------|-------------|
| Special agents .....  | \$77,792.85 |
| Inspectors .....      | 70,842.82   |
| Special employés..... | 13,540.45   |

Of the last amount, \$3,547.25 was for the compensation of silk experts at the consulates of Lyons, Horgen, Zurich, and Basle. In view of the successful results and small expense of the expert service, I have to suggest the advisability of extending it to other principal consular districts from whence merchandise subject to ad valorem duties is largely exported to the United States, particularly manufactures of wool and other textiles, metals, and earthenware.

The appended Table A shows the business transacted in each customs district, including receipts, expenses, and the value of exports.

Table B shows the number of packages, with the invoice value and estimated duties thereon, forwarded without appraisement during the last fiscal year from and to the ports specified in the act of June 10, 1880, and the acts amendatory thereof.

Attention is invited to Table C, which shows the value of and duties on merchandise forwarded from and to the designated ports during each fiscal year since the approval of the act of June 10, 1880.

Table D shows the actual quantities and classifications of sugars imported at the several ports during the last fiscal year.

Table E is a comparative statement showing the number of invoices examined and appraised, the number advanced and appealed from, the amount of advances, the cost of weighing, and other information of interest relating to the administration of the customs at New York, Philadelphia, and Boston during the fiscal years 1886 and 1887.

I am, very respectfully,

JAMES A. JEWELL,  
*Supervising Special Agent.*

Hon. CHARLES S. FAIRCHILD,  
*Secretary of the Treasury.*



## APPENDIX.

TABLE A.—STATEMENT SHOWING BUSINESS TRANSACTED IN EACH OF THE SEVERAL CUSTOMS COLLECTION DISTRICTS FOR THE FISCAL YEAR ENDED JUNE 30, 1887.

| Districts.                               | Vessels entered. |            | Vessels cleared. |            | Entries of mer-<br>chandise. | Vessels docu-<br>mented. | Duties and<br>tonnage tax. | Aggregate<br>receipts. | Value of exports. |              | Expenses.     | Average number<br>of persons em-<br>ployed. | Cost to collect \$1. |
|------------------------------------------|------------------|------------|------------------|------------|------------------------------|--------------------------|----------------------------|------------------------|-------------------|--------------|---------------|---------------------------------------------|----------------------|
|                                          | Foreign.         | Coastwise. | Foreign.         | Coastwise. |                              |                          |                            |                        | Foreign.          | Domestic.    |               |                                             |                      |
| Alaska (Sitka), Alaska.....              | 30               | 40         | 31               | 32         | 143                          | 11                       | \$2, 874. 53               | \$3, 816. 06           | .....             | \$4, 433     | \$17, 089. 83 | 12                                          | \$4. 47              |
| Albemarle (Edenton), N. C.....           | .....            | 152        | .....            | 211        | .....                        | 81                       | .....                      | 20. 00                 | .....             | .....        | 2, 875. 44    | 3                                           | 143. 77              |
| Alexandria, Va.....                      | 10               | 155        | 4                | 140        | 14                           | 98                       | 845. 38                    | 940. 31                | .....             | 28, 273      | 2, 369. 33    | 3                                           | 2. 51                |
| Annapolis, Md.....                       | .....            | .....      | .....            | .....      | .....                        | 147                      | .....                      | 178. 70                | .....             | .....        | 1, 870. 40    | 3                                           | 10. 46               |
| Apalachicola, Fla.....                   | 40               | 37         | 34               | 43         | 23                           | 49                       | 1, 559. 86                 | 1, 967. 89             | .....             | 136, 356     | 3, 319. 58    | 4                                           | 1. 68                |
| Aroostook (Houlton), Me.....             | .....            | .....      | .....            | .....      | 1, 166                       | .....                    | 23, 829. 24                | 27, 276. 08            | .....             | .....        | 9, 917. 06    | 8                                           | . 36                 |
| Baltimore, Md.....                       | 676              | 1, 599     | 771              | 1, 682     | 8, 231                       | 1, 615                   | 3, 030, 237. 84            | 3, 083, 104. 02        | .....             | 47, 167, 910 | 273, 849. 83  | 190                                         | . 088                |
| Bangor, Me.....                          | 15               | .....      | 38               | .....      | 1, 161                       | 211                      | 87, 561. 61                | 89, 723. 91            | .....             | 132, 670     | 13, 882. 49   | 10                                          | . 15                 |
| Barnstable, Mass.....                    | 29               | 12         | 25               | 6          | 119                          | 417                      | 264. 89                    | 1, 129. 33             | .....             | .....        | 6, 575. 88    | 21                                          | 5. 82                |
| Bath, Me.....                            | 524              | 16         | 11               | 18         | 328                          | 268                      | 148, 121. 60               | 149, 204. 50           | .....             | 1, 116       | 9, 205. 95    | 8                                           | . 061                |
| Beaufort, N. C.....                      | .....            | .....      | .....            | 1          | 1                            | 107                      | .....                      | .....                  | .....             | .....        | 2, 451. 29    | 4                                           | .....                |
| Beaufort, S. C.....                      | 54               | 131        | 126              | 56         | 8                            | 27                       | 2, 121. 13                 | 2, 912. 31             | .....             | 1, 259, 627  | 6, 302. 90    | 7                                           | 2. 16                |
| Belfast, Me.....                         | 153              | 6          | 172              | 12         | 195                          | 242                      | 1, 749. 82                 | 2, 568. 34             | .....             | 15, 229      | 4, 243. 80    | 7                                           | 1. 65                |
| Boston, Mass.....                        | 2, 456           | 789        | 2, 492           | 879        | 48, 230                      | 1, 112                   | 23, 002, 043. 54           | 23, 119, 888. 33       | .....             | 57, 773, 508 | 703, 607. 35  | 638                                         | . 03                 |
| Brazos (Brownsville), Tex.....           | 3                | 32         | 6                | 32         | 1, 681                       | 3                        | 30, 313. 09                | 32, 515. 78            | .....             | 96, 679      | 38, 551. 75   | 26                                          | 1. 18                |
| Bridgeton, N. J.....                     | 1                | .....      | .....            | 1          | 1                            | 460                      | 67. 80                     | 82. 80                 | .....             | .....        | 290. 00       | 1                                           | 3. 50                |
| Bristol and Warren, R. I.....            | .....            | .....      | .....            | .....      | .....                        | 58                       | .....                      | 200. 19                | .....             | .....        | 1, 313. 50    | 2                                           | 6. 56                |
| Brunswick, Ga.....                       | 139              | 348        | 163              | 257        | 11                           | 69                       | 5, 469. 48                 | 7, 089. 53             | .....             | 1, 489, 674  | 8, 771. 75    | 8                                           | 1. 23                |
| Buffalo Creek, N. Y.....                 | 910              | 3, 518     | 917              | 3, 512     | 12, 667                      | 313                      | 965, 181. 56               | 979, 473. 54           | .....             | 383, 808     | 53, 465. 83   | 39                                          | . 054                |
| Burlington (Trenton), N. J.....          | .....            | .....      | .....            | .....      | .....                        | 7                        | .....                      | 39. 95                 | .....             | .....        | 225. 95       | 1                                           | 5. 65                |
| Cape Vincent, N. Y.....                  | 1, 495           | 506        | 1, 503           | 531        | 1, 596                       | 74                       | 30, 339. 58                | 32, 764. 30            | .....             | 10, 640      | 14, 427. 05   | 16                                          | . 44                 |
| Castine, Me.....                         | 4                | 4          | 4                | 1          | 31                           | 286                      | 307. 84                    | 743. 48                | .....             | 5, 707       | 5, 236. 28    | 6                                           | 7. 04                |
| Champlain (Plattsburgh), N. Y.....       | 859              | 13         | 849              | 630        | 7, 557                       | 250                      | 324, 988. 08               | 336, 189. 02           | .....             | 1, 780, 439  | 30, 223. 38   | 27                                          | . 089                |
| Charleston, S. C.....                    | 178              | 315        | 202              | 114        | 213                          | 206                      | 35, 892. 77                | 38, 041. 32            | .....             | 14, 625, 215 | 17, 887. 45   | 15                                          | . 47                 |
| Cherrystone (Cape Charles City), Va..... | .....            | .....      | .....            | .....      | .....                        | 605                      | .....                      | 50. 00                 | .....             | .....        | 3, 452. 20    | 4                                           | 69. 04               |
| Chicago, Ill.....                        | 281              | 11, 421    | 507              | 11, 284    | 13, 303                      | 648                      | 4, 601, 670. 62            | 4, 622, 952. 29        | .....             | 1, 456, 973  | 137, 454. 63  | 96                                          | . 029                |
| Corpus Christi, Tex.....                 | 1                | 40         | 4                | 82         | 1, 031                       | 30                       | 48, 987. 93                | 54, 158. 75            | .....             | 186, 085     | 27, 667. 87   | 20                                          | . 51                 |
| Cuyahoga (Cleveland), Ohio.....          | 426              | 3, 747     | 460              | 3, 746     | 989                          | 328                      | 297, 836. 02               | 299, 330. 00           | .....             | 318, 197     | 20, 947. 53   | 18                                          | . 069                |
| Delaware (Wilmington), Del.....          | 23               | 35         | 5                | 9          | 50                           | 237                      | 15, 786. 51                | 16, 084. 57            | .....             | .....        | 7, 697. 99    | 11                                          | . 47                 |
| Denver, Colo.....                        | .....            | .....      | .....            | .....      | 236                          | .....                    | 75, 535. 26                | 75, 619. 56            | .....             | .....        | 5, 367. 93    | 3                                           | . 07                 |
| Detroit, Mich.....                       | 2, 971           | 3, 216     | 2, 915           | 3, 343     | 14, 032                      | 408                      | 396, 758. 78               | 414, 897. 84           | .....             | 94, 381      | 69, 210. 19   | 66                                          | . 16                 |
| Duluth, Miss.....                        | 242              | 850        | 251              | 848        | 413                          | 31                       | 5, 849. 10                 | 6, 582. 42             | .....             | 2, 799, 555  | 5, 799. 79    | 5                                           | . 88                 |



|                                    | 5     | 6     | 3     | 13.33          | 2,222.00     | 2     | 166.69 |
|------------------------------------|-------|-------|-------|----------------|--------------|-------|--------|
| Dunkirk, N. Y.                     |       |       | 961   | 15.30          | 2,603.55     | 2     | 170.16 |
| Eastern (Crisfield), Md.           |       |       | 29    | 935.16         | 3,461.64     | 5     | 3.70   |
| Edgartown, Mass.                   |       | 60    | 40    | 5,699.02       | 5,093.40     | 4     | .89    |
| Erie, Pa.                          | 336   | 347   | 174   | 2,110.63       | 2,152.38     | 2     | 1.01   |
| Fairfield (Bridgeport), Conn.      | 614   | 253   | 80    | 46,307.02      | 4,721.21     | 4     | 10     |
| Fall River, Mass.                  | 785   | 682   | 118   | 832.43         | 3,629.18     | 4     | 4.35   |
| Fernandina, Fla.                   | 260   | 255   | 48    | 925.77         | 5,048.50     | 6     | 5.45   |
| Frenchman's Bay (Ellsworth), Me.   |       |       | 283   | 172,884.12     | 40,460.58    | 31    | .23    |
| Galveston, Tex.                    | 401   | 321   | 219   | 309,454.59     | 18,877.50    | 17    | .061   |
| Genesee (Rochester), N. Y.         | 133   | 142   | 37    | 27,512.27      | 6,143.19     | 4     | .22    |
| Georgetown, D. C.                  | 152   | 6     | 131   | 168.30         | 1,713.76     | 4     | 10.18  |
| Georgetown, S. C.                  | 45    |       | 32    | 12,282.74      | 14,416.01    | 14    | 1.17   |
| Gloucester, Mass.                  | 6     | 36    | 630   | 15.00          | 1,763.80     | 3     | 117.58 |
| Great Egg Harbor, N. J.            |       |       | 142   | 238,326.44     | 9,892.71     | 6     | .041   |
| Hartford, Conn.                    | 202   |       | 148   | 2,383.74       | 3,078.70     | 2     | 1.29   |
| Humboldt (Eureka), Cal.            | 101   | 8     | 66    | 159,300.42     | 48,780.07    | 49    | .30    |
| Huron (Port Huron), Mich.          | 4,083 | 4,249 | 571   | 100,568.22     | 7,385.05     | 4     | .073   |
| Indianapolis, Ind.                 |       |       |       | 748,989.00     | 41,503.89    | 41    | .055   |
| Indianapolis, Ind.                 |       |       | 28    | 54.25          | 1,669.89     | 3     | 30.78  |
| Kennebunk, Me.                     |       |       | 199   | 751.56         | 2,696.36     | 4     | 3.58   |
| Key West, Fla.                     | 334   | 284   | 40    | 3,180.22       | 2,623.87     | 3     | .82    |
| Little Egg Harbor, N. J.           |       |       | 457   | 21,545.84      | 3,643.86     | 5     | .16    |
| Machias, Me.                       | 13    | 5     | 42    | 882.84         | 6,433.44     | 12    | 7.28   |
| Marblehead, Mass.                  | 4     | 3     | 63    | 252,002.96     | 12,910.92    | 13    | .051   |
| Miami (Toledo), Ohio               | 1,532 | 1,516 | 490   | 208,619.74     | 27,164.55    | 19    | .13    |
| Michigan (Grand Haven), Mich.      | 9,000 | 8,892 | 25    | 23,451.90      | 16,666.52    | 18    | .71    |
| Milwaukee, Wis.                    | 9,606 | 9,506 | 178   | 504.53         | 1,782.30     | 2     | 3.53   |
| Minnesota (Saint Vincent), Minn.   |       |       | 22    | 38.70          | 684.90       | 2     | 17.69  |
| Mobile, Ala.                       | 83    | 72    |       | 24.30          | 500.60       | 1     | 20.60  |
| Montana (Fort Benton), Mont.       |       |       | 4     | 2,562.78       | 3,101.53     | 3     | 1.21   |
| Nantucket, Mass.                   |       |       | 180   | 29,963.02      | 5,026.00     | 5     | .16    |
| Natchez, Miss.                     |       |       | 145   | 2,543.09       | 2,653.87     | 4     | 1.04   |
| Newark, N. J.                      | 10    | 1     | 46    | 245,306.23     | 17,323.56    | 17    | .07    |
| New Bedford, Mass.                 | 145   | 19    | 320   | 15,433.66      | 4,317.33     | 4     | .27    |
| Newburyport, Mass.                 | 273   | 256   | 239   | 2,216.48       | 2,743.20     | 5     | 1.23   |
| New Haven, Conn.                   | 882   | 731   | 214   | 147,058.323.31 | 2,995,068.64 | 1,617 | .02    |
| New London, Conn.                  | 45    | 105   | 4,660 | 104,073.77     | 12,116.73    | 8     | .11    |
| Newport, R. I.                     | 187   | 180   | 201   | 467.99         | 467.99       | 1     | 1.00   |
| New York (New York), N. Y.         | 2,036 | 3,395 | 50    |                |              |       |        |
| New York (Albany), N. Y.           |       |       | 15    |                |              |       |        |
| New York (Patchogue), N. Y.        |       |       | 587   |                |              |       |        |
| New York (Port Jefferson), N. Y.   |       |       | 544   |                |              |       |        |
| Niagara (Suspension Bridge), N. Y. | 330   | 633   | 71    |                |              |       |        |
| Nofolk and Portsmouth, Va.         | 73    | 1,658 | 30    |                |              |       |        |
| New Orleans (New Orleans), La.     | 757   | 331   | 142   |                |              |       |        |
| New Orleans (Atlanta, Ga.)         |       |       | 20    |                |              |       |        |
| New Orleans (Burlington, Iowa)     |       |       | 82    |                |              |       |        |
| New Orleans (Cario, Ill.)          |       |       | 46    |                |              |       |        |
| New Orleans (Chattanooga, Tenn.)   |       |       |       |                |              |       |        |
| New Orleans (Cincinnati, Ohio)     |       |       |       |                |              |       |        |
| New Orleans (Dubuque, Iowa)        |       |       |       |                |              |       |        |
| New Orleans (Evansville, Ind.)     |       |       |       |                |              |       |        |
| New Orleans (Galena, Ill.)         |       |       |       |                |              |       |        |



TABLE A.—STATEMENT SHOWING BUSINESS TRANSACTED IN EACH OF THE SEVERAL CUSTOMS COLLECTION DISTRICTS, ETC.—Continued.

| Districts.                        | Vessels entered. |            | Vessels cleared. |            | Entries of mer-<br>chandise. | Vessels docu-<br>mented. | Duties and<br>tonnage tax. | Aggregate<br>receipts. | Value of exports. |            | Expenses.  | Average number<br>of persons em-<br>ployed. | Cost to collect \$1. |
|-----------------------------------|------------------|------------|------------------|------------|------------------------------|--------------------------|----------------------------|------------------------|-------------------|------------|------------|---------------------------------------------|----------------------|
|                                   | Foreign.         | Coastwise. | Foreign.         | Coastwise. |                              |                          |                            |                        | Foreign.          | Domestic.  |            |                                             |                      |
| New Orleans (Kansas City, Mo.)    |                  |            |                  |            | 346                          | 22                       | 176,653.20                 | 177,131.07             |                   |            | 7,062.13   | 3                                           | 0.39                 |
| New Orleans (La Crosse, Wis.)     |                  |            |                  |            |                              | 67                       | 2.43                       | 2.43                   |                   |            | 1,453.60   | 1                                           | 598.18               |
| New Orleans (Louisville, Ky.)     |                  |            |                  |            | 1,736                        | 73                       | 318,383.34                 | 320,397.83             |                   |            | 23,674.59  | 11                                          | .073                 |
| New Orleans (Memphis, Tenn.)      |                  |            |                  |            | 183                          | 99                       | 23,544.73                  | 24,044.66              |                   |            | 3,416.80   | 3                                           | .14                  |
| New Orleans (Nashville, Tenn.)    |                  |            |                  |            |                              | 32                       |                            | 19.50                  |                   |            | 461.55     | 1                                           | 23.66                |
| New Orleans (Omaha, Nebr.)        |                  |            |                  |            | 11                           | 7                        | 26,597.16                  | 26,719.21              |                   |            | 1,055.70   | 2                                           | .039                 |
| New Orleans (Paducah, Ky.)        |                  |            |                  |            |                              | 40                       |                            | 13.20                  |                   |            | 1,350.00   | 1                                           | 26.51                |
| New Orleans (Pittsburgh, Pa.)     |                  |            |                  |            | 798                          | 185                      | 550,412.85                 | 551,456.51             |                   |            | 18,443.79  | 10                                          | .033                 |
| New Orleans (Saint Louis, Mo.)    |                  |            |                  |            | 3,204                        | 292                      | 1,626,119.46               | 1,629,184.09           |                   |            | 45,504.96  | 29                                          | .027                 |
| New Orleans (Saint Joseph, Mo.)   |                  |            |                  |            | 174                          |                          | 54,930.83                  | 55,045.16              |                   |            | 5,038.79   | 3                                           | .091                 |
| New Orleans (Wheeling, W. Va.)    |                  |            |                  |            | 8                            | 171                      | 5,496.30                   | 5,586.75               |                   |            | 1,282.30   | 2                                           | .22                  |
| Oregon (Astoria), Oregon          | 51               | 192        | 65               | 184        | 28                           | 84                       | 82,137.68                  | 83,051.06              |                   | 1,357,281  | 11,065.74  | 8                                           | .13                  |
| Oswegatchie (Ogdensburg), N. Y.   | 626              | 642        | 579              | 693        | 3,882                        | 32                       | 236,127.65                 | 242,307.95             | 34,919            | 1,572,060  | 22,106.27  | 19                                          | .091                 |
| Oswego, N. Y.                     | 1,783            | 417        | 1,677            | 517        | 1,886                        | 98                       | 626,026.54                 | 632,079.98             | 32,899            | 1,391,242  | 27,698.68  | 23                                          | .043                 |
| Pamlico (New Berne), N. C.        | 4                | 349        | 5                |            | 8                            | 134                      | 1,493.01                   | 1,512.21               |                   | 7,071      | 4,762.21   | 10                                          | 3.14                 |
| Paso del Norte, Texas             |                  |            |                  |            | 1,925                        |                          | 49,388.97                  | 54,846.45              |                   |            | 40,840.81  | 29                                          | .74                  |
| Passamaquoddy, Maine              | 759              | 7          | 912              | 138        | 1,851                        | 287                      | 80,668.74                  | 85,380.26              | 52,972            | 429,185    | 21,901.51  | 18                                          | .25                  |
| Pearl River (Shieldsboro'), Miss. | 116              | 105        | 126              | 139        | 26                           | 171                      | 5,171.05                   | 7,020.32               |                   | 510,930    | 7,264.43   | 5                                           | 1.03                 |
| Pensacola, Fla.                   | 361              | 157        | 375              | 124        | 172                          | 188                      | 20,261.74                  | 23,491.80              | 769               | 2,067,371  | 18,090.02  | 20                                          | .77                  |
| Perth Amboy, N. J.                | 29               | 353        | 71               | 83         | 117                          | 580                      | 148,637.36                 | 149,891.26             |                   | 1,019,720  | 9,472.21   | 7                                           | .063                 |
| Petersburgh, Va.                  |                  | 293        |                  | 276        |                              | 2                        |                            | 59.45                  |                   |            | 3,144.45   | 3                                           | 52.89                |
| Philadelphia, Pa.                 | 1,382            | 681        | 1,061            | 1,406      | 23,361                       | 1,094                    | 17,876,274.22              | 17,946,453.09          | 51,527            | 35,365,500 | 433,561.04 | 279                                         | .024                 |
| Plymouth, Mass.                   | 2                | 5          | 2                | 1          | 96                           | 22                       | 77,680.02                  | 77,756.91              |                   |            | 3,785.29   | 2                                           | .048                 |
| Portland and Falmouth, Me.        | 320              | 471        | 379              | 409        | 4,596                        | 525                      | 839,999.26                 | 853,309.30             | 7,783,856         | 1,833,846  | 81,768.93  | 53                                          | .095                 |
| Portsmouth, N. H.                 | 48               | 6          | 61               | 7          | 101                          | 85                       | 1,222.19                   | 2,119.25               |                   |            | 8,429.06   | 8                                           | 3.97                 |
| Providence, R. I.                 | 91               | 606        | 64               | 132        | 844                          | 177                      | 220,388.93                 | 222,395.51             |                   | 2,994      | 20,017.39  | 12                                          | .090                 |
| Puget Sound, Wash.                | 1,008            | 157        | 1,040            | 179        | 443                          | 193                      | 40,015.36                  | 64,236.31              | 1,220             | 1,828,297  | 48,348.55  | 31                                          | .75                  |
| Richmond, Va.                     | 24               | 1,267      | 67               | 641        | 49                           | 112                      | 40,540.59                  | 41,285.03              |                   | 1,342,963  | 8,578.24   | 11                                          | .20                  |
| Saco, Me.                         | 1                | 1          | 2                | 1          | 1                            | 29                       | 2.64                       | 9.61                   |                   |            | 831.32     | 2                                           | 86.50                |
| Sag Harbor, N. Y.                 |                  | 7          | 2                | 1          |                              | 237                      |                            | 331.82                 |                   |            | 1,490.32   | 2                                           | 4.49                 |
| Salem, Mass.                      | 77               | 5          | 95               | 17         | 89                           | 110                      | 29,811.67                  | 30,433.06              |                   |            | 8,145.62   | 7                                           | .26                  |
| Saluria (Eagle Pass), Tex.        |                  |            |                  |            | 740                          | 16                       | 33,119.90                  | 34,169.09              | 173,758           | 745,782    | 19,734.89  | 13                                          | .57                  |
| San Diego, Cal.                   | 115              | 138        | 109              | 22         | 2,0                          | 35                       | 28,595.23                  | 29,847.19              | 1,313             | 164,593    | 9,375.68   | 7                                           | .31                  |
| Sandusky, Ohio                    | 539              | 1,534      | 545              | 1,555      | 570                          | 117                      | 4,158.43                   | 5,063.14               |                   | 239,597    | 4,485.85   | 8                                           | .88                  |
| San Francisco, Cal.               | 886              | 213        | 839              | 574        | 25,054                       | 1,012                    | 6,733,651.42               | 6,857,445.32           | 8,109,415         | 42,726,607 | 352,099.16 | 219                                         | .051                 |
| Savannah, Ga.                     | 269              | 395        | 269              | 381        | 230                          | 132                      | 40,260.84                  | 43,053.82              |                   | 23,783,263 | 19,114.08  | 18                                          | .44                  |
| Saint Augustine, Fla.             | 5                | 28         | 5                | 12         | 6                            |                          | 34.89                      | 813.86                 |                   |            | 2,175.85   | 6                                           | 2.67                 |
| Saint John's (Jacksonville), Fla. | 34               | 262        | 38               | 289        | 67                           | 94                       | 1,915.58                   | 2,182.43               |                   | 33,609     | 3,982.55   | 6                                           | 1.82                 |
| Saint Mark's (Cedar Keys), Fla.   | 4                | 5          | 1                | 6          |                              | 43                       | 33.18                      | 45.88                  | 3,000             | 50,000     | 4,557.60   | 5                                           | 99.33                |



|                                                                        |                |        |        |        |                |                |            |              |       |       |
|------------------------------------------------------------------------|----------------|--------|--------|--------|----------------|----------------|------------|--------------|-------|-------|
| Saint Mary's, Ga.....                                                  | 2              | 2      | 1      | 5      | 43.44          | 73.15          | 19,796     | 1,801.71     | 3     | 24.63 |
| Southern Oregon (Coos Bay), Oreg.....                                  | 7              | 1      | 7      | 30     | 69.90          | 69.90          | .....      | 3,214.90     | 3     | 45.99 |
| Stonington, Conn.....                                                  | 729            | 3,962  | 1      | 109    | 1,212.22       | 1,308.86       | .....      | 1,691.99     | 4     | 1.29  |
| Superior (Marquette), Mich.....                                        | 13             | 192    | 889    | 150    | 7,412.99       | 9,559.43       | 133,974    | 13,092.09    | 17    | 1.36  |
| Tappahannock, Va.....                                                  | 770            | 413    | 433    | 270    | 25.81          | 10.50          | 603        | 9,575.55     | 2     | 91.19 |
| Teche (Brashear), La.....                                              | 579            | .....  | .....  | 135    | .....          | 40.31          | .....      | 6,253.08     | 7     | 15.12 |
| Vicksburg, Miss.....                                                   | 579            | .....  | .....  | 31     | .....          | 10.00          | .....      | 651.58       | 1     | 65.15 |
| Vermont (Burlington), Vt.....                                          | 18             | .....  | .....  | 26     | 697,349.92     | 727,303.56     | 1,592,835  | 66,083.42    | 57    | .09   |
| Waldoborough, Me.....                                                  | 68             | 15     | 20,366 | 513    | 833.57         | 3,529.63       | 5,719      | 9,130.55     | 7     | 2.58  |
| Wiscasset, Me.....                                                     | 144            | 18     | 611    | 177    | 529.71         | 743.81         | 2,037      | 3,546.49     | 4     | 4.76  |
| Wilmington, Cal.....                                                   | 53             | 220    | 34     | 46     | 96,350.46      | 98,505.44      | 152,630    | 13,617.50    | 10    | .13   |
| Wilmington, N.C.....                                                   | .....          | 107    | 249    | 106    | 23,149.67      | 24,869.37      | 6,088,249  | 11,127.12    | 10    | .14   |
| Willamette (Portland), Oregon.....                                     | .....          | 183    | 53     | 129    | 200,121.54     | 206,373.84     | 5,135,238  | 24,938.40    | 17    | .12   |
| Yaquina, Oregon.....                                                   | .....          | 55     | 122    | 5      | .....          | 21.70          | .....      | 1,240.00     | 1     | 57.14 |
| York, Me.....                                                          | .....          | .....  | 54     | 15     | .....          | 10.40          | .....      | 287.90       | 1     | 27.68 |
| Yorktown (Newport News), Va.....                                       | 39             | 451    | 205    | 277    | 57,118.20      | 61,150.12      | 7,448,409  | 10,473.87    | 7     | .17   |
| Total.....                                                             | 33,142         | 74,562 | 74,403 | 30,534 | 217,227,096.29 | 218,662,892.22 | 28,317,464 | 6,668,120.04 | 4,557 | ..... |
| Amount of expenses reported by collectors as above.....                | \$6,668,120.04 |        |        |        |                |                |            |              |       |       |
| Other expenses, not included in the above.....                         | 162,176.12     |        |        |        |                |                |            |              |       |       |
| Total expenses of collecting revenue for year ended June 30, 1887..... | 6,830,296.16   |        |        |        |                |                |            |              |       |       |

# AGGREGATE RECEIPTS AND EXPENSES OF COLLECTION FOR THE FISCAL YEARS 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, AND 1887

|           | Receipts.        | Expenses.      | Cost per cent. | Receipts. | Expenses.        | Cost per cent. |
|-----------|------------------|----------------|----------------|-----------|------------------|----------------|
| 1877..... | \$132,634,029.53 | \$6,501,037.57 | 4.90           | 1883..... | \$216,962,210.35 | 3.07           |
| 1878..... | 132,024,409.16   | 5,826,974.32   | 4.41           | 1884..... | 196,935,360.80   | 3.44           |
| 1879..... | 138,976,613.79   | 5,485,779.03   | 3.94           | 1885..... | 183,116,808.60   | 3.77           |
| 1880..... | 188,508,690.34   | 5,995,878.06   | 3.18           | 1886..... | 194,189,356.00   | 3.30           |
| 1881..... | 200,079,150.98   | 6,419,345.20   | 3.20           | 1887..... | 218,662,892.22   | 3.12           |
| 1882..... | 222,559,104.83   | 6,549,595.07   | 2.94           |           |                  |                |

NOTE.—The accounts of receipts and expenditures published by the Register will vary in some cases from the figures above given, for the reason that his statement is made up from warrants issued during the fiscal year, regardless of balances in the hands of officers at the beginning and end of the year. If the accounts of each collector were closed and balances settled at the end of the fiscal year, the two statements would agree.



TABLE B.—MERCHANDISE TRANSPORTED WITHOUT APPRAISEMENT DURING THE FISCAL YEAR ENDED JUNE 30, 1887, UNDER ACT JUNE 10, 1880.

| Port of destination.    | Packages.          | Invoice value.      | Estimated duty.         |
|-------------------------|--------------------|---------------------|-------------------------|
| Atlanta, Ga.....        | 375                | \$7, 146            | \$4, 825. 02            |
| Boston, Mass.....       | 71, 512            | 1, 806, 070         | 1, 178, 962. 97         |
| Buffalo, N. Y.....      | 20, 694            | 508, 382            | 239, 750. 41            |
| Baltimore, Md.....      | 8, 970             | 304, 949            | 232, 389. 77            |
| Bridgeport, Conn.....   | 51                 | 2, 257              | 910. 00                 |
| Bath, Me.....           | 887                | 70, 958             | 32, 648. 40             |
| Burlington, Vt.....     | 171                | 373                 | 298. 40                 |
| Chicago, Ill.....       | 467, 833           | 10, 876, 545        | 5, 224, 221. 70         |
| Cincinnati, Ohio.....   | 51, 762            | 2, 565, 948         | 1, 932, 200. 24         |
| Cleveland, Ohio.....    | 12, 188            | 574, 269            | 272, 337. 29            |
| Charleston, S. C.....   | 5                  | 8, 685              | 3, 910. 00              |
| Detroit, Mich.....      | 13, 790            | 558, 670            | 254, 414. 17            |
| Denver, Colo.....       | 1, 394             | 104, 586            | 83, 736. 74             |
| Georgetown, D. C.....   | 8, 536             | 88, 364             | 43, 970. 99             |
| Galveston, Tex.....     | 360                | 16, 467             | 15, 853. 53             |
| Hartford, Conn.....     | 6, 139             | 603, 236            | 233, 543. 72            |
| Indianapolis, Ind.....  | 22, 134            | 247, 116            | 136, 219. 90            |
| Kansas City, Mo.....    | 57, 357            | 379, 044            | 194, 233. 99            |
| Louisville, Ky.....     | 19, 469            | 620, 732            | 878, 303. 65            |
| Milwaukee, Wis.....     | 42, 672            | 552, 766            | 275, 944. 57            |
| Memphis, Tenn.....      | 1, 095             | 55, 399             | 52, 121. 62             |
| Middletown, Conn.....   | 4                  | 539                 | 282. 30                 |
| New York, N. Y.....     | 162, 972           | 2, 343, 133         | 387, 862. 90            |
| New Haven, Conn.....    | 659                | 41, 837             | 27, 669. 29             |
| New Orleans, La.....    | 6, 505             | 25, 714             | 19, 453. 40             |
| Norfolk, Va.....        | 2                  | 74                  | 51. 00                  |
| Philadelphia, Pa.....   | 113, 403           | 4, 684, 526         | 2, 735, 341. 64         |
| Pittsburgh, Pa.....     | 148, 413           | 942, 343            | 563, 083. 56            |
| Providence, R. I.....   | 16, 834            | 436, 608            | 229, 055. 66            |
| Port Huron, Mich.....   | 28, 895            | 269, 044            | 2, 542. 50              |
| Portland, Oregon.....   | 1, 778             | 37, 474             | 29, 899. 69             |
| Portland, Me.....       | 3, 767             | 14, 839             | 4, 515. 46              |
| Rochester, N. Y.....    | 4, 651             | 415, 758            | 235, 647. 28            |
| Richmond, Va.....       | 219                | 58, 465             | 21, 813. 98             |
| San Francisco, Cal..... | 36, 250            | 3, 339, 772         | 2, 031, 883. 39         |
| Saint Louis, Mo.....    | 252, 378           | 3, 250, 685         | 1, 646, 073. 55         |
| Saint Paul, Minn.....   | 20, 488            | 970, 822            | 664, 854. 90            |
| Saint Joseph, Mo.....   | 7, 979             | 114, 362            | 73, 744. 30             |
| Savannah, Ga.....       | 417                | 11, 529             | 9, 909. 69              |
| San Diego, Cal.....     | 5                  | 799                 | 640. 00                 |
| Toledo, Ohio.....       | 5, 004             | 52, 310             | 32, 156. 98             |
| Tampa, Fla.....         | 457                | 17, 725             | 8, 339. 51              |
| Wilmington, Del.....    | 770                | 37, 065             | 7, 796. 16              |
| <b>Total .....</b>      | <b>1, 619, 244</b> | <b>37, 017, 385</b> | <b>20, 023, 414. 22</b> |



TABLE B.—MERCHANDISE TRANSPORTED, ETC.—Continued.

The merchandise above referred to was forwarded from the following-named ports of first arrival:

| Port of importation.      | Packages. | Invoice value. | Estimated duty. |
|---------------------------|-----------|----------------|-----------------|
| Boston, Mass .....        | 67,002    | \$484,512      | \$164,049.51    |
| Baltimore, Md .....       | 186,509   | 2,007,555      | 1,355,118.37    |
| Chicago, Ill .....        | 35        | 533            | 342.60          |
| Detroit, Mich .....       | 7,898     | 47,063         | 14,102.69       |
| Galveston, Tex .....      | 24        | 527            | 215.95          |
| Key West, Fla .....       | 457       | 17,725         | 8,339.51        |
| New York, N. Y .....      | 515,884   | 23,703,235     | 15,105,210.69   |
| New Orleans, La .....     | 176,488   | 2,472,737      | 1,317,933.79    |
| Newport News, Va .....    | 32,246    | 177,989        | 65,039.16       |
| Philadelphia, Pa .....    | 41,991    | 2,341,314      | 1,131,535.96    |
| Port Huron, Mich .....    | 75,284    | 339,199        | 118,112.65      |
| Portland, Me .....        | 179,688   | 857,668        | 301,435.11      |
| Portland, Oregon .....    | 34,489    | 390,089        | 276.17          |
| Port Townsend, Wash ..... | 1,285     | 1,896          | 1,800.75        |
| San Francisco, Cal .....  | 299,964   | 4,175,343      | 439,901.31      |
| Total .....               | 1,619,244 | 37,017,385     | 20,023,414.22   |



TABLE C.—STATEMENT SHOWING THE INVOICE VALUE AND ESTIMATED DUTY OF FOR IMMEDIATE TRANSPORTATION WITHOUT APPRAISEMENT

|             | Port of destination.    | 1881.          |                 | 1882.          |                 | 1883.          |                 |
|-------------|-------------------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|
|             |                         | Invoice value. | Estimated duty. | Invoice value. | Estimated duty. | Invoice value. | Estimated duty. |
| 1           | Atlanta, Ga.....        |                |                 |                |                 |                |                 |
| 2           | Boston, Mass.....       | \$1,064,439    | \$495,575.69    | \$1,851,666    | \$868,341.70    | \$2,602,635    | \$972,552.45    |
| 3           | Buffalo, N. Y.....      | 296,081        | 140,296.28      | 335,651        | 161,665.63      | 496,731        | 256,919.51      |
| 4           | Baltimore, Md.....      | 254,495        | 138,300.98      | 354,051        | 231,340.96      | 419,496        | 264,456.39      |
| 5           | Bridgeport, Conn.....   |                |                 |                |                 |                |                 |
| 6           | Bath, Me.....           | 24,392         | 12,205.72       | 27,160         | 15,642.78       | 64,013         | 38,575.77       |
| 7           | Burlington, Vt.....     | 1,095          | 1,301.36        | 2,247          | 3,313.53        | 6,703          | 8,471.30        |
| 8           | Chicago, Ill.....       | 4,298,328      | 1,989,887.65    | 6,424,915      | 3,231,975.81    | 8,382,523      | 4,214,824.85    |
| 9           | Cincinnati, Ohio.....   | 1,391,006      | 622,030.39      | 1,697,765      | 762,986.98      | 1,955,840      | 944,562.62      |
| 10          | Cleveland, Ohio.....    | 263,656        | 120,530.23      | 424,651        | 189,098.35      | 412,306        | 202,735.64      |
| 11          | Charleston, S. C.....   |                |                 |                |                 |                |                 |
| 12          | Detroit, Mich.....      | 258,954        | 76,893.24       | 350,317        | 127,464.47      | 335,135        | 137,629.25      |
| 13          | Denver, Colo.....       |                |                 |                |                 | 8,496          | 3,997.63        |
| 14          | Georgetown, D. C.....   | 24,345         | 11,617.02       | 27,992         | 13,492.43       | 32,848         | 14,073.89       |
| 15          | Galveston, Tex.....     |                |                 |                |                 | 300            | 405.00          |
| 16          | Hartford, Conn.....     |                |                 |                |                 | 1,108          | 775.30          |
| 17          | Indianapolis, Ind.....  | 568            | 145.45          | 96,846         | 39,818.04       | 125,417        | 48,340.48       |
| 18          | Kansas City, Mo.....    |                |                 |                |                 | 24,073         | 10,058.19       |
| 19          | Louisville, Ky.....     | 134,904        | 58,351.90       | 151,067        | 69,246.33       | 229,669        | 88,212.37       |
| 20          | Milwaukee, Wis.....     | 220,080        | 88,295.62       | 292,829        | 123,945.96      | 358,319        | 139,366.24      |
| 21          | Memphis, Tenn.....      | 10,342         | 4,472.05        | 7,113          | 2,809.30        | 25,694         | 13,299.09       |
| 22          | Middletown, Conn.....   |                |                 |                |                 |                |                 |
| 23          | Mobile, Ala.....        | 291            | 281.40          | 5,190          | 2,630.94        | 18,729         | 7,101.33        |
| 24          | New York, N. Y.....     | 258,114        | 113,733.32      | 951,201        | 464,627.65      | 845,676        | 188,770.94      |
| 25          | New Haven, Conn.....    |                |                 |                |                 | 174            | 43.50           |
| 26          | New Orleans, La.....    |                |                 | 5,846          | 3,375.00        | 22,323         | 15,276.00       |
| 27          | Norfolk, Va.....        |                |                 |                |                 |                |                 |
| 28          | Portsmouth, N. H.....   |                |                 |                |                 |                |                 |
| 29          | Philadelphia, Pa.....   | 1,283,207      | 563,200.06      | 2,104,818      | 866,406.74      | 2,501,058      | 1,154,312.98    |
| 30          | Pittsburgh, Pa.....     | 607,412        | 232,238.55      | 1,250,261      | 473,059.19      | 1,273,365      | 441,077.04      |
| 31          | Providence, R. I.....   | 332,950        | 121,189.98      | 428,467        | 176,566.98      | 458,950        | 203,511.43      |
| 32          | Port Huron, Mich.....   | 101            | 30.30           | 8,249          | 1,295.46        | 67,181         | 9,289.77        |
| 33          | Portland, Oregon.....   | 915            | 374.49          | 296            | 118.40          |                |                 |
| 34          | Portland, Me.....       | 1,412          | 620.00          | 4,421          | 2,955.60        | 15,903         | 9,399.89        |
| 35          | Rochester, N. Y.....    | 209,784        | 83,081.41       | 340,566        | 151,081.42      | 422,775        | 198,578.11      |
| 36          | Richmond, Va.....       |                |                 |                |                 | 1,503          | 737.95          |
| 37          | San Francisco, Cal..... | 1,632,167      | 950,868.00      | 2,250,101      | 1,344,042.90    | 2,304,320      | 1,461,618.87    |
| 38          | San Diego, Cal.....     |                |                 |                |                 |                |                 |
| 39          | Saint Louis, Mo.....    | 1,885,825      | 752,266.43      | 1,922,521      | 799,848.35      | 2,671,637      | 1,086,353.04    |
| 40          | Saint Paul, Minn.....   | 37,825         | 15,048.49       | 65,139         | 26,410.66       | 139,783        | 62,164.72       |
| 41          | Saint Joseph, Mo.....   |                |                 |                |                 | 3,657          | 1,462.80        |
| 42          | Savannah, Ga.....       |                |                 |                |                 | 6,256          | 5,581.08        |
| 43          | Toledo, Ohio.....       | 23,578         | 9,612.95        | 29,143         | 18,047.13       | 33,644         | 12,424.26       |
| 44          | Tampa, Fla.....         |                |                 |                |                 |                |                 |
| 45          | Wilmington, Del.....    | 3,208          | 1,998.30        | 29,760         | 15,244.15       | 15,401         | 8,574.78        |
| 46          | Wilmington, N. C.....   |                |                 |                |                 | 281            | 96.00           |
| Total ..... |                         | 14,519,474     | 6,604,447.26    | 21,440,540     | 10,186,940.14   | 26,283,922     | 12,225,630.46   |

STATEMENT SHOWING THE INVOICE VALUE AND ESTIMATED DUTY OF MERCHANDISE FROM THE SEVERAL PORTS OF FIRST

|             | Port of importation.     | 1881.          |                 | 1882.          |                 | 1883.          |                 |
|-------------|--------------------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|
|             |                          | Invoice value. | Estimated duty. | Invoice value. | Estimated duty. | Invoice value. | Estimated duty. |
| 1           | Boston, Mass.....        | \$970,812      | \$354,176.40    | \$1,313,503    | \$583,109.87    | \$952,097      | \$421,108.08    |
| 2           | Baltimore, Md.....       | 431,644        | 162,596.81      | 671,753        | 229,479.19      | 1,169,691      | 381,543.19      |
| 3           | Chicago, Ill.....        |                |                 |                |                 |                |                 |
| 4           | Cleveland, Ohio.....     | 27,214         | 5,002.40        | 4,446          | 858.53          |                |                 |
| 5           | Detroit, Mich.....       |                |                 |                |                 |                |                 |
| 6           | Galveston, Tex.....      |                |                 |                |                 |                |                 |
| 7           | Key West, Fla.....       |                |                 |                |                 |                |                 |
| 8           | Mobile, Ala.....         |                |                 |                |                 |                |                 |
| 9           | New York, N. Y.....      | 10,670,068     | 5,053,573.40    | 15,945,610     | 7,770,678.50    | 19,505,688     | 9,775,961.76    |
| 10          | New Orleans, La.....     | 898,320        | 331,304.50      | 504,570        | 215,044.97      | 753,932        | 268,642.68      |
| 11          | Newport News, Va.....    |                |                 |                |                 |                |                 |
| 12          | Philadelphia, Pa.....    | 1,238,658      | 563,853.19      | 2,033,998      | 946,830.36      | 1,844,838      | 851,530.99      |
| 13          | Port Huron, Mich.....    | 3,351          | 1,357.43        | 24,668         | 8,145.21        | 68,333         | 22,927.96       |
| 14          | Portland, Me.....        | 27,223         | 8,065.67        | 125,774        | 43,097.70       | 404,999        | 156,571.03      |
| 15          | Portland, Oregon.....    |                |                 |                |                 |                |                 |
| 16          | Port Townsend, Wash..... |                |                 |                |                 |                |                 |
| 17          | San Francisco, Cal.....  | 252,184        | 124,512.46      | 816,218        | 389,695.81      | 1,584,344      | 347,344.77      |
| Total ..... |                          | 14,519,474     | 6,604,447.26    | 21,440,540     | 10,186,940.14   | 26,383,92      | 12,225,630.46   |



**MERCHANDISE RECEIVED AT THE SEVERAL PORTS OF DESTINATION UNDER ENTRY FOR THE FISCAL YEARS 1881 TO 1887, INCLUSIVE.**

| 1884.          |                 | 1885.          |                 | 1886.          |                 | 1887.          |                 |    |
|----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|----|
| Invoice value. | Estimated duty. | Invoice value. | Estimated duty. | Invoice value. | Estimated duty. | Invoice value. | Estimated duty. |    |
|                |                 | \$400          | \$320.00        | \$1,908        | \$1,525.00      | \$7,146        | \$4,825.02      | 1  |
| \$2,213,087    | \$999,373.50    | 1,722,518      | 802,157.75      | 1,728,826      | 982,393.55      | 1,806,070      | 1,178,962.97    | 2  |
| 512,645        | 241,077.48      | 462,612        | 241,342.24      | 566,079        | 294,012.09      | 508,382        | 239,750.41      | 3  |
| 339,595        | 219,235.93      | 340,984        | 265,638.12      | 416,237        | 202,924.58      | 304,949        | 232,389.77      | 4  |
|                |                 |                |                 |                |                 | 2,257          | 910.00          | 5  |
| 93,181         | 40,221.87       | 6,245          | 3,269.56        | 20,260         | 9,022.50        | 70,958         | 32,648.40       | 6  |
|                |                 |                |                 |                |                 | 373            | 298.40          | 7  |
| 8,950,044      | 3,931,027.24    | 9,042,985      | 3,854,732.37    | 9,133,609      | 4,129,479.88    | 10,876,545     | 5,224,221.70    | 8  |
| 1,810,826      | 875,510.91      | 1,816,049      | 878,031.53      | 1,892,010      | 1,134,447.75    | 2,565,948      | 1,932,200.24    | 9  |
| 378,434        | 193,025.83      | 442,059        | 236,355.81      | 401,707        | 202,258.15      | 574,269        | 272,337.29      | 10 |
|                |                 |                |                 |                |                 | 8,685          | 3,910.00        | 11 |
| 339,045        | 145,952.06      | 319,688        | 143,817.41      | 423,493        | 149,102.71      | 558,670        | 254,414.17      | 12 |
| 49,440         | 31,852.36       | 47,897         | 32,722.94       | 57,059         | 44,640.48       | 104,586        | 83,736.74       | 13 |
| 40,299         | 20,305.02       | 88,781         | 22,849.48       | 65,134         | 27,364.40       | 88,364         | 43,970.99       | 14 |
| 30,519         | 12,578.18       | 44,844         | 20,200.41       | 21,138         | 10,029.53       | 16,467         | 15,853.53       | 15 |
| 155,078        | 54,675.03       | 197,933        | 66,621.39       | 916,437        | 399,686.80      | 603,236        | 233,543.72      | 16 |
| 196,019        | 89,823.66       | 142,045        | 62,756.81       | 163,826        | 82,941.10       | 247,116        | 136,219.90      | 17 |
| 88,549         | 47,993.75       | 82,110         | 38,569.15       | 146,578        | 75,452.33       | 379,044        | 194,233.99      | 18 |
| 257,151        | 136,901.62      | 189,308        | 113,468.16      | 335,160        | 356,357.09      | 620,732        | 878,303.65      | 19 |
| 341,408        | 147,521.39      | 338,297        | 156,052.26      | 396,737        | 180,682.94      | 552,766        | 275,944.57      | 20 |
| 8,744          | 3,453.77        | 13,871         | 6,584.93        | 28,231         | 17,546.45       | 55,399         | 52,121.62       | 21 |
| 202            | 68.90           | 163            | 73.35           |                |                 | 539            | 282.30          | 22 |
| 4,623          | 2,426.55        | 5,833          | 2,416.55        |                |                 |                |                 | 23 |
| 1,287,740      | 170,027.09      | 993,439        | 170,151.05      | 1,649,966      | 292,815.03      | 2,343,133      | 387,862.90      | 24 |
| 8,015          | 4,982.20        | 21,234         | 12,178.10       | 21,904         | 14,901.45       | 41,837         | 27,669.29       | 25 |
| 32,210         | 24,995.95       | 141,618        | 84,362.97       | 59,748         | 40,002.19       | 25,714         | 19,453.40       | 26 |
|                |                 |                |                 |                |                 | 74             | 51.00           | 27 |
| 536            | 123.30          |                |                 |                |                 |                |                 | 28 |
| 3,106,811      | 1,330,781.47    | 2,970,531      | 1,528,350.38    | 3,423,304      | 1,922,780.41    | 4,684,526      | 2,735,341.64    | 29 |
| 881,762        | 435,326.02      | 277,306        | 153,407.74      | 387,815        | 208,972.10      | 942,343        | 563,083.56      | 30 |
| 340,574        | 153,770.35      | 381,253        | 174,761.29      | 403,865        | 189,576.49      | 436,608        | 229,055.66      | 31 |
| 478,504        | 22,478.60       | 364,335        | 3,945.20        | 319,510        | 738.28          | 269,044        | 2,542.50        | 32 |
| 8,564          | 7,495.10        | 10,671         | 7,675.15        | 18,390         | 14,527.12       | 37,474         | 29,899.69       | 33 |
| 7,342          | 3,117.70        | 7,131          | 2,327.81        | 56,132         | 28,769.62       | 14,839         | 4,515.46        | 34 |
| 351,576        | 174,816.72      | 325,402        | 175,044.33      | 326,256        | 198,494.18      | 415,758        | 235,647.28      | 35 |
| 857            | 327.00          | 2,853          | 1,232.10        | 7,712          | 5,633.00        | 58,465         | 21,813.98       | 36 |
| 2,684,549      | 1,605,493.65    | 2,791,268      | 1,581,272.27    | 2,868,342      | 1,681,896.39    | 3,339,772      | 2,031,883.39    | 37 |
|                |                 |                |                 |                |                 | 799            | 640.00          | 38 |
| 2,600,248      | 1,088,811.84    | 2,022,027      | 808,851.18      | 2,583,473      | 1,227,689.79    | 3,250,685      | 1,646,073.55    | 39 |
| 201,022        | 55,771.49       | 184,349        | 65,990.47       | 291,771        | 122,267.30      | 970,822        | 664,854.90      | 40 |
| 21,630         | 11,813.60       | 22,966         | 11,417.30       | 55,180         | 31,327.92       | 114,362        | 73,744.30       | 41 |
| 23,920         | 15,358.95       | 18,412         | 13,540.49       | 22,440         | 16,399.68       | 11,529         | 9,909.69        | 42 |
| 24,263         | 10,166.19       | 19,604         | 7,986.24        | 27,710         | 16,666.78       | 52,310         | 32,156.98       | 43 |
|                |                 |                |                 |                |                 | 17,725         | 8,339.51        | 44 |
| 27,555         | 15,197.55       | 1,872          | 585.05          | 15,157         | 671.81          | 37,065         | 7,796.16        | 45 |
|                |                 |                |                 |                |                 |                |                 | 46 |
| 27,896,567     | 12,323,879.82   | 25,860,893     | 11,751,109.34   | 29,255,104     | 14,403,996.87   | 37,017,385     | 20,023,414.22   |    |

**FORWARDED UNDER ENTRY FOR IMMEDIATE TRANSPORTATION WITHOUT APPRAISE-ARRIVAL FOR THE FISCAL YEARS 1881 TO 1887, INCLUSIVE.**

| 1884.          |                 | 1885.          |                 | 1886.          |                 | 1887.          |                 |    |
|----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|----|
| Invoice value. | Estimated duty. | Invoice value. | Estimated duty. | Invoice value. | Estimated duty. | Invoice value. | Estimated duty. |    |
| \$721,410      | \$320,486.91    | \$331,046      | \$138,704.44    | \$469,506      | \$140,223.62    | \$484,512      | \$164,049.51    | 1  |
| 317,989        | 158,920.52      | 416,448        | 184,870.58      | 477,214        | 265,900.53      | 2,007,555      | 1,355,118.37    | 2  |
| 18,974         | 4,589.19        | 23,945         | 5,571.78        | 512            | 338.37          | 533            | 342.60          | 3  |
|                |                 |                |                 |                |                 |                |                 | 4  |
| 48,504         | 17,262.73       | 37,804         | 10,165.87       | 52,296         | 16,121.77       | 47,063         | 14,102.69       | 5  |
|                |                 |                |                 |                |                 | 527            | 215.95          | 6  |
|                |                 |                |                 |                |                 | 17,725         | 8,339.51        | 7  |
| 688            | 1,878.60        |                |                 |                |                 |                |                 | 8  |
| 19,083,950     | 9,661,757.98    | 16,842,608     | 8,906,938.29    | 18,541,171     | 10,772,986.94   | 23,703,235     | 15,105,210.69   | 9  |
| 1,650,914      | 734,813.39      | 1,523,485      | 722,096.66      | 2,148,043      | 1,084,888.37    | 2,472,737      | 1,317,933.79    | 10 |
|                |                 |                |                 |                |                 | 177,989        | 65,039.16       | 11 |
| 1,823,461      | 812,420.18      | 2,711,011      | 1,271,636.05    | 3,070,733      | 1,389,077.00    | 2,341,314      | 1,131,535.06    | 12 |
| 89,781         | 25,484.36       | 134,609        | 58,172.71       | 243,023        | 63,743.00       | 339,199        | 118,112.65      | 13 |
| 659,341        | 202,034.38      | 753,408        | 264,572.00      | 957,548        | 322,988.37      | 857,668        | 301,435.11      | 14 |
|                |                 |                |                 |                |                 | 390,089        | 276.17          | 15 |
|                |                 |                |                 |                |                 | 1,896          | 1,800.75        | 16 |
| 3,481,555      | 384,231.58      | 3,026,529      | 248,380.96      | 3,295,058      | 347,728.90      | 4,175,343      | 439,901.31      | 17 |
| 27,896,567     | 12,323,879.82   | 25,860,893     | 11,751,109.34   | 29,255,104     | 14,403,996.87   | 37,017,385     | 20,023,414.22   |    |



TABLE D.—STATEMENT OF SUGARS REMAINING IN WAREHOUSE JUNE 30, 1886, AND  
MATED AND ACTUAL QUANTITY AND CLASS

| District or port, quantity in warehouse, imported, exported, &c.                                    | Entered at<br>1½ cents. | At 2 cents,<br>not above<br>No. 13 D. S. | At .014<br>75°. |
|-----------------------------------------------------------------------------------------------------|-------------------------|------------------------------------------|-----------------|
| NEW YORK.                                                                                           |                         |                                          |                 |
|                                                                                                     | <i>Lbs.</i>             | <i>Lbs.</i>                              | <i>Lbs.</i>     |
| Quantity in warehouse June 30, 1886.....                                                            |                         |                                          |                 |
| Estimated quantity as entered.....                                                                  | 440,350,655             | 409,335,242                              | 500             |
| Actual quantity as liquidated.....                                                                  |                         |                                          | 10,607,615      |
| Quantity exported from warehouse.....                                                               |                         |                                          | 13,126          |
| Quantity in warehouse June 30, 1887.....                                                            |                         |                                          |                 |
| BOSTON.                                                                                             |                         |                                          |                 |
| Quantity in warehouse June 30, 1886.....                                                            |                         |                                          |                 |
| Estimated quantity as entered.....                                                                  |                         |                                          | 8,649,045       |
| Actual quantity as liquidated.....                                                                  |                         |                                          | 3,782,647       |
| Quantity exported from warehouse.....                                                               |                         |                                          |                 |
| Quantity in warehouse June 30, 1887.....                                                            |                         |                                          |                 |
| PHILADELPHIA.                                                                                       |                         |                                          |                 |
| Quantity in warehouse June 30, 1886.....                                                            |                         |                                          |                 |
| Estimated quantity as entered.....                                                                  |                         |                                          |                 |
| Actual quantity as liquidated.....                                                                  |                         |                                          | 415,228         |
| Quantity exported from warehouse.....                                                               | None.                   |                                          |                 |
| Quantity in warehouse June 30, 1887.....                                                            |                         |                                          |                 |
| PORTLAND, ME.                                                                                       |                         |                                          |                 |
| Quantity in warehouse June 30, 1886.....                                                            |                         |                                          |                 |
| Estimated quantity as entered.....                                                                  |                         |                                          |                 |
| Actual quantity as liquidated.....                                                                  |                         |                                          |                 |
| Quantity exported from warehouse.....                                                               |                         |                                          |                 |
| Quantity in warehouse June 30, 1887.....                                                            |                         |                                          |                 |
| NEW ORLEANS.                                                                                        |                         |                                          |                 |
| Quantity in warehouse June 30, 1886.....                                                            |                         |                                          |                 |
| Estimated quantity as entered.....                                                                  |                         | 2,187,356                                | 413             |
| Actual quantity as liquidated.....                                                                  |                         |                                          | 34,469          |
| Quantity exported from warehouse.....                                                               |                         |                                          |                 |
| Quantity in warehouse June 30, 1887.....                                                            |                         |                                          |                 |
| SAN FRANCISCO.                                                                                      |                         |                                          |                 |
| Quantity in warehouse June 30, 1886.....                                                            |                         |                                          | 74,684          |
| Estimated quantity as entered.....                                                                  |                         | 5,691,595                                | 465,806         |
| Actual quantity as liquidated.....                                                                  |                         |                                          | 420,077         |
| Quantity exported from warehouse.....                                                               |                         |                                          |                 |
| Quantity in warehouse June 30, 1887.....                                                            |                         |                                          |                 |
| Imported free under Hawaiian treaty.....                                                            |                         | 160,390,339                              |                 |
| NEW HAVEN.                                                                                          |                         |                                          |                 |
| Quantity in warehouse June 30, 1886.....                                                            | None.                   |                                          |                 |
| Estimated quantity as entered.....                                                                  |                         | 2,638,935                                |                 |
| Actual quantity as liquidated.....                                                                  |                         |                                          |                 |
| Quantity exported from warehouse.....                                                               | None.                   |                                          |                 |
| Quantity in warehouse June 30, 1887.....                                                            | None.                   |                                          |                 |
| Classification of sugar imported at the ports named during the<br>fiscal year ending June 30, 1887: |                         |                                          |                 |
| New York.....                                                                                       |                         |                                          | 10,607,615      |
| Boston.....                                                                                         |                         |                                          | 3,782,647       |
| Philadelphia.....                                                                                   |                         |                                          | 415,228         |
| Portland, Me.....                                                                                   |                         |                                          |                 |
| New Orleans.....                                                                                    |                         |                                          | 34,469          |
| San Francisco.....                                                                                  |                         |                                          | 420,077         |
| New Haven.....                                                                                      |                         |                                          |                 |
| Total.....                                                                                          |                         |                                          | 15,260,036      |
| Free under Hawaiian treaty.....                                                                     |                         | 160,390,339                              |                 |



IMPORTED AND EXPORTED FROM THAT DATE TO JUNE 30, 1887, SHOWING THE ESTIMATION THEREON, AND AVERAGE DUTY PER POUND.

| At .0144<br>76°.                | At .0148<br>77°.                  | At .0152<br>78°.                              | At .0156<br>79°.                            | At .016<br>80°.                                 | At .0164<br>81°.                     | At .0168<br>82°.                                | At .0172<br>83°.                                 |
|---------------------------------|-----------------------------------|-----------------------------------------------|---------------------------------------------|-------------------------------------------------|--------------------------------------|-------------------------------------------------|--------------------------------------------------|
| Lbs.                            | Lbs.                              | Lbs.                                          | Lbs.                                        | Lbs.                                            | Lbs.                                 | Lbs.                                            | Lbs.                                             |
| 3,284,034<br>262,601            | 7,788,470                         | 21,366,838                                    | 30,233,151                                  | 56,245,905<br>369,110                           | 55,833,148<br>30,640                 | 64,986,022<br>667,623                           | 536<br>65,459,422                                |
|                                 |                                   |                                               | 5,371                                       |                                                 | 534,087                              | 11,922,047                                      | 3,304,049                                        |
| 325,729                         | 237,051                           | 81,291<br>1,827,054                           | 4,481,285                                   | 22,348,591<br>26,136,900                        | 15,135,400<br>4,728,639              | 13,568,811<br>6,989,765                         | 3,183,160<br>10,216,736                          |
| 131,037                         |                                   | 379,520                                       | 2,327,839                                   | 391,684<br>2,204,681                            | 23,535<br>961,184                    | 863,317                                         | 3,725,239                                        |
| 94,427                          |                                   | 3,380                                         | 322,066                                     | 127,012                                         | 107,622                              |                                                 | 165,601                                          |
| 570,998                         | 5,335,786                         | 455,048                                       | 536,543                                     | 43,395,377<br>5,385,172                         | 116,109,821<br>3,710,484             | 9,117,261                                       | 4,556,364                                        |
|                                 |                                   |                                               |                                             | 1,612,849                                       |                                      |                                                 |                                                  |
|                                 |                                   | 105,102                                       | 3,066                                       | 79,450                                          |                                      | 168,331                                         | 179,364                                          |
|                                 | 278<br>278                        |                                               |                                             |                                                 |                                      |                                                 |                                                  |
|                                 | 31,983                            |                                               |                                             |                                                 |                                      |                                                 |                                                  |
|                                 | 1,500                             |                                               |                                             |                                                 | 42,769                               | 36,544                                          | 9,252                                            |
|                                 |                                   |                                               |                                             |                                                 |                                      |                                                 |                                                  |
|                                 |                                   |                                               |                                             | 83,693                                          | 35,854                               | 9,173                                           | 224,378                                          |
| 3,284,034<br>325,729<br>570,998 | 7,788,470<br>237,051<br>5,335,786 | 21,366,838<br>1,827,054<br>455,048<br>105,102 | 30,233,151<br>4,481,285<br>536,543<br>3,066 | 56,245,905<br>26,136,900<br>5,385,172<br>79,450 | 55,833,148<br>4,728,639<br>3,710,484 | 64,986,022<br>6,989,765<br>9,117,261<br>168,331 | 65,459,422<br>10,216,736<br>4,556,364<br>179,364 |
|                                 | 278                               |                                               |                                             |                                                 |                                      |                                                 |                                                  |
|                                 | 1,500                             |                                               |                                             |                                                 | 42,769                               | 36,544                                          | 9,252                                            |
|                                 |                                   |                                               |                                             | 83,693                                          | 35,854                               | 9,173                                           | 224,378                                          |
| 4,180,761                       | 13,363,085                        | 23,754,042                                    | 35,254,045                                  | 87,931,120                                      | 64,350,894                           | 81,307,096                                      | 80,645,516                                       |



TABLE D.—STATEMENT OF SUGARS REMAINING IN WAREHOUSE JUNE 30, 1886, AND

| District or port, quantity in warehouse, imported, exported, etc.                                   | At .0176<br>84°. | At .018<br>85°. | At .0184<br>86°. |
|-----------------------------------------------------------------------------------------------------|------------------|-----------------|------------------|
| <b>NEW YORK.</b>                                                                                    |                  |                 |                  |
|                                                                                                     | <i>Lbs.</i>      | <i>Lbs.</i>     | <i>Lbs.</i>      |
| Quantity in warehouse June 30, 1886 .....                                                           |                  |                 |                  |
| Estimated quantity as entered .....                                                                 |                  | 50              |                  |
| Actual quantity as liquidated .....                                                                 | 92, 495, 782     | 111, 063, 486   | 119, 242, 446    |
| Quantity exported from warehouse .....                                                              | 5, 131           | 479, 934        | 597, 919         |
| Quantity in warehouse June 30, 1887 .....                                                           |                  |                 |                  |
| <b>BOSTON.</b>                                                                                      |                  |                 |                  |
| Quantity in warehouse June 30, 1886 .....                                                           | 737, 058         | 2, 697, 704     | 3, 792, 872      |
| Estimated quantity as entered .....                                                                 | 2, 811, 200      | 11, 303, 505    | 17, 103, 537     |
| Actual quantity as liquidated .....                                                                 | 7, 096, 176      | 10, 744, 459    | 9, 669, 488      |
| Quantity exported from warehouse .....                                                              |                  |                 |                  |
| Quantity in warehouse June 30, 1887 .....                                                           | 245, 052         | 3, 175, 095     | 2, 525, 572      |
| <b>PHILADELPHIA.</b>                                                                                |                  |                 |                  |
| Quantity in warehouse June 30, 1886 .....                                                           | 111, 402         | 111, 169        | 1, 527, 332      |
| Estimated quantity as entered .....                                                                 |                  |                 |                  |
| Actual quantity as liquidated .....                                                                 | 10, 979, 606     | 13, 850, 104    | 17, 539, 705     |
| Quantity exported from warehouse .....                                                              |                  |                 |                  |
| Quantity in warehouse June 30, 1887 .....                                                           |                  | 4, 016, 120     | 666, 191         |
| Quantity in warehouse June 30, 1886 .....                                                           |                  | 145, 276        |                  |
| Estimated quantity as entered .....                                                                 |                  |                 |                  |
| Actual quantity as liquidated .....                                                                 | 199, 515         | 388, 850        | 447, 977         |
| Quantity exported from warehouse .....                                                              |                  |                 |                  |
| Quantity in warehouse June 30, 1887 .....                                                           |                  |                 |                  |
| <b>NEW ORLEANS.</b>                                                                                 |                  |                 |                  |
| Quantity in warehouse June 30, 1886 .....                                                           |                  |                 |                  |
| Estimated quantity as entered .....                                                                 |                  | 297, 691        |                  |
| Actual quantity as liquidated .....                                                                 |                  | 180, 495        |                  |
| Quantity exported from warehouse .....                                                              |                  |                 |                  |
| Quantity in warehouse June 30, 1887 .....                                                           |                  |                 |                  |
| <b>SAN FRANCISCO.</b>                                                                               |                  |                 |                  |
| Quantity in warehouse June 30, 1886 .....                                                           |                  | 10, 714         | 1, 195           |
| Estimated quantity as entered .....                                                                 |                  |                 |                  |
| Actual quantity as liquidated .....                                                                 | 25, 349          | 125, 234        | 613, 519         |
| Quantity exported from warehouse .....                                                              |                  |                 |                  |
| Quantity in warehouse June 30, 1887 .....                                                           |                  |                 |                  |
| Imported free under Hawaiian treaty .....                                                           |                  |                 |                  |
| <b>NEW HAVEN.</b>                                                                                   |                  |                 |                  |
| Quantity in warehouse June 30, 1886 .....                                                           |                  |                 |                  |
| Estimated quantity as entered .....                                                                 |                  |                 |                  |
| Actual quantity as liquidated .....                                                                 | 181, 642         | 73, 914         | 220, 004         |
| Quantity exported from warehouse .....                                                              |                  |                 |                  |
| Quantity in warehouse June 30, 1887 .....                                                           |                  |                 |                  |
| Classification of sugar imported at the ports named during the<br>fiscal year ending June 30, 1887: |                  |                 |                  |
| New York .....                                                                                      | 92, 495, 782     | 111, 063, 486   | 119, 242, 446    |
| Boston .....                                                                                        | 7, 096, 176      | 10, 744, 459    | 9, 669, 488      |
| Philadelphia .....                                                                                  | 10, 979, 606     | 13, 850, 104    | 17, 539, 705     |
| Portland, Me. ....                                                                                  | 199, 515         | 388, 850        | 447, 977         |
| New Orleans .....                                                                                   |                  | 180, 495        |                  |
| San Francisco .....                                                                                 | 25, 349          | 125, 234        | 613, 519         |
| New Haven .....                                                                                     | 181, 642         | 73, 914         | 220, 004         |
| Total .....                                                                                         | 110, 978, 070    | 136, 426, 542   | 147, 733, 139    |
| Free under Hawaiian treaty .....                                                                    |                  |                 |                  |



IMPORTED AND EXPORTED FROM THAT DATE TO JUNE 30, 1887, ETC.—Continued.

| At .0188<br>87°.                                                                        | At .0192<br>88°.                                                                          | At .0196<br>89°.                                                                      | At .02<br>90°.                                                                      | At .0204<br>91°.                                                              | At .0208<br>92°.                                                       | At .0212<br>93°.                                              | At .0216<br>94°.                                                           |
|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------------|
| <i>Lbs.</i>                                                                             | <i>Lbs.</i>                                                                               | <i>Lbs.</i>                                                                           | <i>Lbs.</i>                                                                         | <i>Lbs.</i>                                                                   | <i>Lbs.</i>                                                            | <i>Lbs.</i>                                                   | <i>Lbs.</i>                                                                |
| 148,928,868<br>1,601,379                                                                | 143,374,891<br>200,673                                                                    | 156,750,064<br>125,168                                                                | 249,578,503<br>84,156,418<br>1,239,160                                              | 31,219,357<br>95,651                                                          | 33,562,226                                                             | 67,233,964<br>38,689                                          | 160,163,627                                                                |
| 6,592,088<br>29,344,891<br>16,207,360<br>1,568,962                                      | 3,615,025<br>53,124,367<br>28,191,154<br>5,462,844                                        | 7,911,684<br>13,274,201<br>32,667,973<br>4,397,467                                    | 7,910,634<br>46,816,638<br>22,230,929<br>1,978,267                                  | 5,925,319<br>4,739,890<br>23,829,614<br>2,633,335                             | 688,917<br>14,925,626<br>14,678,231<br>2,340,467                       | 521,041<br>4,193,043<br>11,495,714<br>2,432,168               | 935,516<br>9,272,292<br>29,504,610<br>4,389,216                            |
| 2,942,529<br>17,946,436<br>541,896<br>2,109,898<br>2,093,233                            | 1,104,094<br>18,738,292<br>1,427,125<br>8,694,139<br>1,724,947                            | 2,376,880<br>23,639,671<br>1,635,777<br>713,365<br>9,846,470<br>4,653,265             | 531,553<br>17,167,741<br>715,691<br>5,379,997<br>1,441,356<br>2,649,900             | 127,761<br>5,915,556<br>1,336<br>5,339,058<br>919,179                         | 294,803<br>20,808,533<br>273,006<br>30,627,441<br>1,491,488<br>335,584 | 273,006<br>30,627,441<br>49,138                               | 1,532,968<br>44,586,426<br>159,300<br>313,788                              |
| 328,620                                                                                 | 1,209,520                                                                                 | 884,604                                                                               | 37,898<br>56,618                                                                    | 932<br>932                                                                    |                                                                        |                                                               | 1,668<br>1,549,959                                                         |
| 3,499<br>4,328,129                                                                      | 39,935<br>4,299,713<br>8,199                                                              | 294,479                                                                               | 2,563<br>512,860<br>596,221                                                         | 4,434<br>946,275                                                              | 10,369<br>609,040                                                      | 34,384<br>591,692<br>1,095,022<br>13,115                      | 28,756<br>527,641                                                          |
| 356,136                                                                                 | 521,274                                                                                   | 652,647                                                                               | 373,756                                                                             | 8,600                                                                         |                                                                        |                                                               |                                                                            |
| 148,928,868<br>16,207,360<br>17,946,436<br>2,093,233<br>328,620<br>4,328,129<br>356,136 | 143,374,891<br>28,191,154<br>18,738,292<br>1,724,947<br>1,209,520<br>4,299,713<br>521,274 | 156,750,064<br>32,667,973<br>23,639,671<br>4,653,265<br>884,604<br>294,479<br>652,647 | 84,156,418<br>22,230,929<br>17,167,741<br>2,649,900<br>56,618<br>596,221<br>373,756 | 31,219,357<br>23,829,614<br>5,915,556<br>5,339,058<br>932<br>946,275<br>8,600 | 33,562,226<br>14,678,231<br>20,808,533<br>1,491,488<br>609,040         | 67,233,964<br>11,495,714<br>30,627,441<br>49,138<br>1,095,022 | 160,163,627<br>29,504,610<br>44,586,426<br>313,788<br>1,549,959<br>527,641 |
| 190,188,782                                                                             | 198,059,791                                                                               | 219,542,703                                                                           | 127,231,583                                                                         | 67,259,392                                                                    | 71,149,518                                                             | 110,501,279                                                   | 236,646,051                                                                |



TABLE D.—STATEMENT OF SUGARS REMAINING IN WAREHOUSE JUNE 30, 1886, AND

| District or port, quantity in warehouse, imported, exported, etc.                                   | At .022.<br>95°. | At .0224.<br>96°. | At .0228<br>97°. |
|-----------------------------------------------------------------------------------------------------|------------------|-------------------|------------------|
| <b>NEW YORK.</b>                                                                                    |                  |                   |                  |
|                                                                                                     | <i>Lbs.</i>      | <i>Lbs.</i>       | <i>Lbs.</i>      |
| Quantity in warehouse June 30, 1886.....                                                            |                  |                   |                  |
| Estimated quantity as entered.....                                                                  | 911,667,077      |                   |                  |
| Actual quantity as liquidated.....                                                                  | 209,952,922      | 197,281,439       | 71,436,774       |
| Quantity exported from warehouse.....                                                               | 2,463,995        | 1,479,215         | 627,581          |
| Quantity in warehouse June 30, 1887.....                                                            |                  |                   |                  |
| <b>BOSTON.</b>                                                                                      |                  |                   |                  |
| Quantity in warehouse June 30, 1886.....                                                            | 2,224,918        | 10,642,341        | 13,616,973       |
| Estimated quantity as entered.....                                                                  | 139,244,549      | 46,384,393        | 224              |
| Actual quantity as liquidated.....                                                                  | 50,263,836       | 48,969,490        | 48,103,881       |
| Quantity exported from warehouse.....                                                               |                  |                   |                  |
| Quantity in warehouse June 30, 1887.....                                                            | 8,435,118        | 16,105,438        | 11,416,736       |
| <b>PHILADELPHIA.</b>                                                                                |                  |                   |                  |
| Quantity in warehouse June 30, 1886.....                                                            | 5,646,806        | 3,939,857         | 73,871           |
| Estimated quantity as entered.....                                                                  | 198,858,846      |                   |                  |
| Actual quantity as liquidated.....                                                                  | 41,629,108       | 39,865,332        | 9,542,840        |
| Quantity exported from warehouse.....                                                               |                  |                   |                  |
| Quantity in warehouse June 30, 1887.....                                                            | 2,800,680        | 1,618,529         | 1,001,360        |
| <b>PORTLAND, ME.</b>                                                                                |                  |                   |                  |
| Quantity in warehouse June 30, 1886.....                                                            |                  |                   | 515,817          |
| Estimated quantity as entered.....                                                                  | 2,198,765        | 5,379,997         |                  |
| Actual quantity as liquidated.....                                                                  | 1,718,139        | 790,606           | 5,620,396        |
| Quantity exported from warehouse.....                                                               |                  |                   |                  |
| Quantity in warehouse June 30, 1887.....                                                            | 908,112          |                   | 907,808          |
| <b>NEW ORLEANS.</b>                                                                                 |                  |                   |                  |
| Quantity in warehouse June 30, 1886.....                                                            |                  |                   |                  |
| Estimated quantity as entered.....                                                                  | 13,983,524       | 2,789             |                  |
| Actual quantity as liquidated.....                                                                  | 3,950,372        | 8,691,817         | 1,912,262        |
| Quantity exported from warehouse.....                                                               |                  |                   |                  |
| Quantity in warehouse June 30, 1887.....                                                            |                  |                   |                  |
| <b>SAN FRANCISCO.</b>                                                                               |                  |                   |                  |
| Quantity in warehouse June 30, 1886.....                                                            | 178,648          | 42,238            | 47,376           |
| Estimated quantity as entered.....                                                                  | 8,621,264        | 82,950            |                  |
| Actual quantity as liquidated.....                                                                  | 972,424          | 477,783           | 226,957          |
| Quantity exported from warehouse.....                                                               | 93,195           |                   |                  |
| Quantity in warehouse June 30, 1887.....                                                            |                  |                   |                  |
| Imported free under Hawaiian treaty.....                                                            |                  |                   |                  |
| <b>NEW HAVEN.</b>                                                                                   |                  |                   |                  |
| Quantity in warehouse June 30, 1886.....                                                            |                  |                   |                  |
| Estimated quantity as entered.....                                                                  |                  |                   |                  |
| Actual quantity as liquidated.....                                                                  | 11,273           |                   | 21,708           |
| Quantity exported from warehouse.....                                                               |                  |                   |                  |
| Quantity in warehouse June 30, 1887.....                                                            |                  |                   |                  |
| Classification of sugar imported at the ports named during the<br>fiscal year ending June 30, 1887: |                  |                   |                  |
| New York.....                                                                                       | 209,952,922      | 197,281,439       | 71,436,774       |
| Boston.....                                                                                         | 50,263,836       | 48,969,490        | 48,103,881       |
| Philadelphia.....                                                                                   | 41,629,108       | 39,865,332        | 9,542,840        |
| Portland, Me.....                                                                                   | 1,718,139        | 790,606           | 5,620,396        |
| New Orleans.....                                                                                    | 3,950,372        | 8,691,817         | 1,912,262        |
| San Francisco.....                                                                                  | 972,424          | 477,783           | 226,957          |
| New Haven.....                                                                                      | 11,273           |                   | 21,708           |
| Total.....                                                                                          | 308,498,074      | 296,076,467       | 136,864,818      |
| Free under Hawaiian treaty.....                                                                     |                  |                   |                  |



IMPORTED AND EXPORTED FROM THAT DATE TO JUNE 30, 1887, ETC.—Continued.

| At .0232.<br>98°. | At .0236.<br>99°. | At 2½ cents.<br>13-16 D. S. | At 3 cents.<br>16-20. | At 3½ cents.<br>20. | Total.                                                      | Total duties.                                | Average<br>duty per<br>pound. |
|-------------------|-------------------|-----------------------------|-----------------------|---------------------|-------------------------------------------------------------|----------------------------------------------|-------------------------------|
| <i>Lbs.</i>       | <i>Lbs.</i>       | <i>Lbs.</i>                 | <i>Lbs.</i>           | <i>Lbs.</i>         | <i>Lbs.</i>                                                 | <i>Dollars.</i>                              |                               |
| 5,667,280         | 850               | 541<br>31,785               | 723                   | 14,327<br>14,662    | 2,010,947,591<br>1,948,382,169<br>10,297,595<br>425,848,320 | 40,942,023.57<br>38,289,564.69<br>206,938.36 | .02036<br>.01965<br>.02009    |
| 3,209,837         |                   | 218,166                     |                       |                     | 87,055,647                                                  | 1,749,694.60                                 | .02011                        |
| 28,409,397        | 1,499,446         |                             | 66                    | 10,424              | 456,120,144                                                 | 9,145,825.92                                 | .02005                        |
| 8,602,869         | 39,431            |                             |                       | 10,340              | 442,297,904                                                 | 9,041,598.40                                 | .02044                        |
|                   |                   |                             |                       |                     | 415,219                                                     | 6,652.91                                     | .01602                        |
|                   |                   |                             |                       |                     | 86,340,854                                                  | 1,797,583.90                                 | .02082                        |
| 152,016           |                   |                             |                       |                     | 21,414,199                                                  | 440,687.62                                   | .02057                        |
| 152,016           |                   |                             |                       |                     | 358,364,044                                                 | 7,159,197.42                                 | .01997                        |
|                   |                   |                             |                       |                     | 343,071,691                                                 | 6,951,860.93                                 | .02026                        |
|                   |                   |                             |                       |                     | 16,348,870                                                  | 322,013.05                                   | .01970                        |
| 449,314           |                   |                             |                       |                     | 1,374,458                                                   | 28,357.91                                    | .0206                         |
|                   |                   |                             |                       |                     | 29,670,625                                                  | 596,948.64                                   |                               |
|                   |                   |                             |                       |                     | 28,464,927                                                  | 586,073.88                                   | .02059                        |
|                   |                   |                             |                       |                     | 3,070,683                                                   | 66,407.89                                    | .02162                        |
|                   |                   |                             |                       | 635                 | 18,913,184                                                  | 400,814.64                                   | .02120                        |
|                   |                   |                             |                       | 635                 | 18,800,581                                                  | 410,321.81                                   | .02182                        |
|                   |                   | 31,229                      | 1,826                 |                     | 556,963                                                     | 11,614.23                                    | .02048                        |
|                   |                   | 144,503                     | 48,814                | 1,900               | 16,161,386                                                  | 340,184.93                                   | .02104                        |
|                   |                   | 236,109                     | 25,156                | 1,265               | 15,910,458                                                  | 314,132.15                                   | .01974                        |
|                   |                   | 28,824                      |                       |                     | 143,333                                                     | 3,278.40                                     | .02287                        |
|                   |                   | 60,740,925                  | 159,571               |                     | 221,290,835                                                 | 4,882,969.35                                 | .02206                        |
|                   |                   |                             |                       |                     | 2,638,935                                                   | 52,778.70                                    | .08                           |
|                   |                   |                             |                       |                     | 2,774,052                                                   | 52,404.42                                    | .01829                        |
| 5,667,280         | 850               | 31,785                      | 723                   | 14,662              | 1,948,382,169                                               | 38,289,564.69                                | .01965                        |
| 28,409,397        | 1,499,446         |                             |                       | 10,340              | 442,297,904                                                 | 9,041,598.40                                 | .02044                        |
| 152,016           |                   |                             |                       |                     | 343,071,691                                                 | 6,951,860.93                                 | .02026                        |
| 449,314           |                   |                             |                       |                     | 28,464,927                                                  | 586,073.88                                   | .02059                        |
|                   |                   |                             |                       | 635                 | 18,800,581                                                  | 410,321.81                                   | .02182                        |
|                   |                   | 236,109                     | 25,156                | 1,265               | 15,910,458                                                  | 315,132.15                                   | .01974                        |
|                   |                   |                             |                       |                     | 2,774,052                                                   | 52,404.42                                    | .01889                        |
| 34,678,007        | 1,500,296         | 267,894                     | 25,879                | 26,902              | 2,799,701,782                                               | 55,646,956.28                                | .019875                       |
|                   |                   | 60,740,925                  | 159,571               |                     | 221,290,835                                                 | 4,882,969.35                                 | .02206                        |



TABLE E.—COMPARATIVE STATEMENT OF INVOICES EXAMINED AND APPRAISED, ADVANCED, APPEALED TO REAPPRAISEMENT, ENTERED PRO FORMA UPON WHICH SEIZURE WAS WAIVED, ETC. ALSO OF ALLOWANCES FOR DAMAGES, MERCHANDISE WEIGHED, COST OF WEIGHING, ETC., AT THE PORTS OF NEW YORK, BOSTON, AND PHILADELPHIA, DURING THE FISCAL YEARS OF 1886 AND 1887.

|                                                                                                                   | New York.      |                | Boston.     |               | Philadelphia. |             |
|-------------------------------------------------------------------------------------------------------------------|----------------|----------------|-------------|---------------|---------------|-------------|
|                                                                                                                   | 1886.          | 1887.          | 1886.       | 1887.         | 1886.         | 1887.       |
| COLLECTORS.                                                                                                       |                |                |             |               |               |             |
| Number of invoices advanced on appraisement upon which seizure has been waived, and additional duty accepted..... | 2,007          | 1,641          | 73          | 82            | 7             | 5           |
| Number of such invoices where the merchandise has been seized or the case reported to the district attorney.....  | 2              | 5              | .....       | 3             | .....         | .....       |
| Number of entries admitted on pro forma invoices.....                                                             | 7,460          | 7,073          | 961         | 1,404         | 343           | 471         |
| Number of invoices reported incorrect by consular officers.....                                                   | .....          | .....          | 3           | 51            | .....         | .....       |
| Number of tons of merchandise weighed.....                                                                        | 2,021,989      | 2,469,935      | 651,238     | 685,402       | 1,030,977     | 1,529,692   |
| Average cost per ton for weighing, including all expenses.....                                                    | 16.1 cts.      | 16.4 cts.      | 14.1 cts.   | 15.9 cts.     | 6.33 cts.     | 5.19 cts.   |
| UNITED STATES APPRAISERS.                                                                                         |                |                |             |               |               |             |
| Number of invoices examined and appraised.....                                                                    | 213,954        | 232,039        | 35,090      | 39,418        | 13,968        | 15,410      |
| Number of such invoices—                                                                                          |                |                |             |               |               |             |
| Reported correct.....                                                                                             | 197,727        | 214,834        | 30,688      | 35,290        | 13,370        | 14,660      |
| Advanced by importers.....                                                                                        | 14,195         | 14,050         | .....       | 71            | .....         | 287         |
| Advanced by appraisers.....                                                                                       | 16,227         | 17,805         | 1,496       | 1,040         | 598           | 750         |
| Advanced 10 per cent. or more.....                                                                                | 1,391          | 1,638          | 73          | 82            | 44            | 107         |
| Appealed to reappraisement.....                                                                                   | 1,839          | 2,857          | 40          | 39            | 43            | 13          |
| Aggregate amount of advances made on—                                                                             |                |                |             |               |               |             |
| Manufactures of silk.....                                                                                         | \$1,977,411.23 | \$1,866,076.30 | \$2,421.78  | \$1,893.32    | \$17,747.35   | \$39,963.61 |
| Wool, and manufactures thereof.....                                                                               | \$203,346.33   | \$483,221.43   | \$12,383.85 | \$10,223.90   | \$3,435.64    | \$4,716.23  |
| Manufactures of cotton or other vegetable textiles.....                                                           | \$7,483.42     | \$49,815.31    | \$20,009.55 | \$9,457.47    | \$3,451.06    | \$2,509.53  |
| Manufactures of metal.....                                                                                        | \$38,569.55    | \$90,386.27    | \$4,494.58  | \$16,269.97   | \$1,527.96    | \$12,274.72 |
| Leather, and manufactures thereof.....                                                                            | \$715.16       | \$497.75       | \$6,691.34  | \$2,916.06    | \$116.90      | \$490.15    |
| Drugs, and chemicals.....                                                                                         | \$155,786.00   | \$98,775.00    | \$1,866.06  | \$370.72      | \$885.14      | \$902.20    |
| Earthen and glass ware.....                                                                                       | \$81,142.29    | \$69,534.40    | \$1,986.07  | \$2,851.99    | \$823.33      | \$301.40    |
| Number of applications for damage allowance.....                                                                  | 4,471          | 5,353          | 739         | 808           | 335           | 387         |
| Amount of duties remitted on account of damages.....                                                              | No report.     | No report.     | \$63,313.37 | \$125,062.005 | \$30,468.68   | \$17,461.41 |
| Number of packages actually examined and passed.....                                                              | 289,263        | 325,370        | 91,012      | 95,254        | 37,656        | 52,418      |
| Average number of packages examined and passed by each examiner.....                                              | 6,154          | 6,923          | 6,500       | 6,350         | 5,380         | 6,527       |
| UNITED STATES GENERAL APPRAISERS.                                                                                 |                |                |             |               |               |             |
| Number of appeals received.....                                                                                   | 1,830          | 2,867          | 39          | 39            | 43            | 13          |
| Number of invoices—                                                                                               |                |                |             |               |               |             |
| Reappraised.....                                                                                                  | 1,776          | 2,704          | 39          | 39            | 42            | 13          |



|                                                             |     |       |       |       |       |       |
|-------------------------------------------------------------|-----|-------|-------|-------|-------|-------|
| On which the appraiser's advance was wholly sustained ..... | 322 | 392   | 10    | 19    | 15    | 6     |
| On which the appraiser's advance was increased .....        | 57  | 68    | ..... | ..... | 5     | ..... |
| On which the appraiser's advance was partly sustained ..... | 854 | 1,399 | 18    | 10    | 15    | 6     |
| On which the entry was sustained .....                      | 419 | 1,745 | 11    | 10    | 7     | 1     |
| On which there were divided reports .....                   | 121 | 97    | ..... | 1     | ..... | ..... |
| Number of appeals withdrawn by importers .....              | 77  | 123   | ..... | ..... | 1     | ..... |

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House documents

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